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TENNESSEE
DEPARTMENT OF REVENUE

BIENNIAL REPORT

FISCAL YEARS
1987 AND 1988

CHARLES E. CARDWELL
Commissioner

STATE OF TENNESSEE
DEPARTMENT OF REVENUE
ANDREW JACKSON STATE OFFICE BUILDING
NASHVILLE, TENNESSEE 37242

December 31, 1988

Honorable Ned Ray McWherter
Governor of Tennessee
State Capitol
Nashville, Tennessee

Dear Governor McWherter:

I am pleased to have the privilege of presenting the thirty-third Biennial Report of the Department of Revenue.

The report covers the activities of the Department for the period July 1, 1986 to June 30, 1988. Its purpose is to serve as a general reference on the organization and functions of the Department of Revenue, Tennessee's tax structure, and recent legislation and court decisions affecting the Department and the State tax structure. The Biennial Report also includes detailed statistical data for the biennial period.

State tax collections during the biennium grew by 18.4 percent over the preceding biennium. This growth resulted from a combination of consistent economic growth during the biennium and tax increases in motor vehicle registration fees, the gasoline tax, and the motor vehicle fuel tax.

Sincerely,

Charles E. Cardwell

Charles E. Cardwell

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PREFACE

It is an established principal of democracy in America that governmental agencies have an obligation to report periodically to the chief executive and to the people. Such reports enable governmental officials and individual citizens alike to keep abreast of the activities performed by each agency. When the primary function of the agency is the collection of taxes and the enforcement of the revenue statutes of a state, its reports take on an even greater significance.

As part of a continuing program of reporting, which includes monthly reports and numerous special reports, it is a pleasure to present the Biennial Report of the Department of Revenue. The purpose of this report is to provide an analysis and description of revenue administration as it is conducted by the department.

The report consists of four sections. The first introduces and explains the organizational structure and functions of the department. The second section describes the taxes administered by the Department. Significant tax legislation and important court decisions made during the biennium are discussed in the third section. The last section consists of statistical tables and charts showing the collection and the apportionment of the various state taxes.

COST STATEMENT

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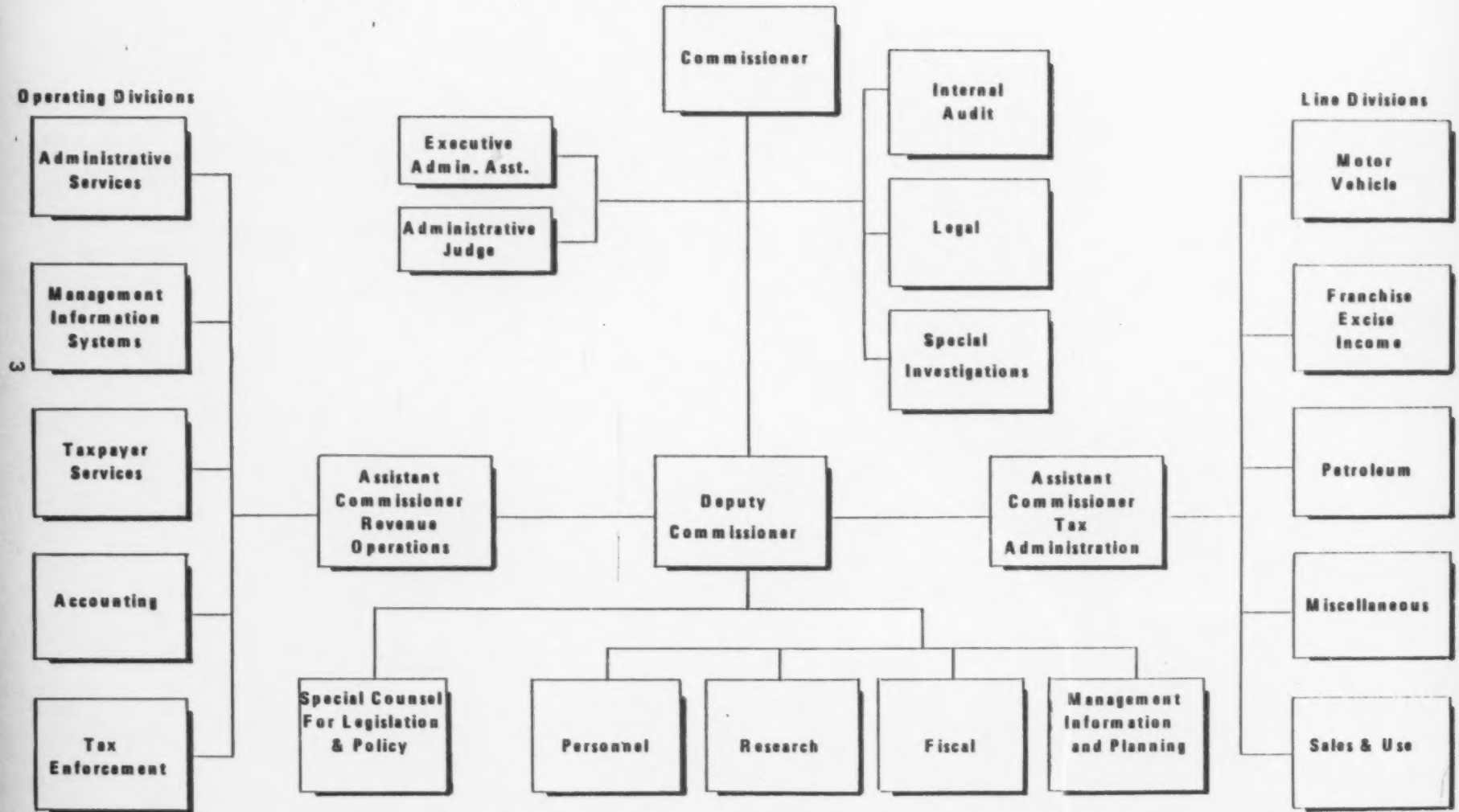
PART I

THE ORGANIZATION AND FUNCTIONS OF THE DEPARTMENT OF REVENUE

DEPARTMENT OF REVENUE

Figure 1



THE ORGANIZATION AND FUNCTIONS OF THE DEPARTMENT OF REVENUE

The Department of Revenue is the principal agency charged with the enforcement of the tax statutes and the collection of tax revenue in Tennessee. The history of the department dates from the Public Acts of 1923, which established the Department of Finance and Taxation to collect state revenues. The Reorganization Act of 1959 changed the name of the department from Finance and Taxation to Revenue.

The commissioner of revenue is appointed by the Governor. In addition to being a member of the Governor's cabinet, the commissioner is a member of the State Board of Equalization and the State Board of Claims. Responsible for all of the operations of the Revenue Department, the commissioner directs the operations of the staff sections and the line divisions of the department.

The deputy commissioner, the assistant commissioner for revenue operations, and the assistant commissioner for tax administration are appointed by and report to the commissioner. The deputy commissioner aids the commissioner of revenue in directing the staff sections and line divisions. The assistant commissioner for tax administration, the assistant commissioner for revenue operations, and most staff sections report to the deputy commissioner. The internal audit, special investigations, and legal sections report directly to the commissioner. The assistant commissioner for revenue operations plans, directs, and controls the functions dealing with collecting and processing the state's revenues, updating taxpayer files, and collecting delinquent taxes. The assistant commissioner for tax administration coordinates, directs, and evaluates the operations of the individual line divisions administering the various tax laws; coordinates technical matters with the commissioner; and represents the commissioner at technical conferences. Figure 1 illustrates the department's organizational arrangement.

The Revenue Department is one of the most vital agencies in state government. Headquartered in Nashville, it has regional offices located in Memphis, Knoxville, Chattanooga, Columbia, Jackson, Johnson City, Houston (Texas), Chicago (Illinois), New York City (New York), and Atlanta (Georgia). The department maintains these offices to assist taxpayers within these areas and to aid in the administration of the tax laws.

The department performs three principal functions. It is responsible for the collection of most state taxes and fees; it enforces the revenue statutes of the state to insure that taxpayers are complying with the laws; and it prepares the monthly apportionment of revenue collections for distribution to the various state funds and local units of government. Few people realize the significance of this last function. A substantial sum of money collected by the Department of Revenue flows back to local communities each year. In this biennium, almost 10.5 percent of the revenue collected by the

department was sent directly back to local communities through various revenue sharing formulas. In addition to state taxes distributed back to local governments, $1,270 million of local sales tax was collected by the department for local governments during the biennium.

Counties and municipalities benefit in two ways from revenue shared with them or collected for them by the state. Local programs can be financed without expanding the local tax base, and the magnitude of collections by the Department of Revenue makes possible a lower cost of collection per tax dollar than local communities could achieve.

Not unlike any agency with a variety of stated objectives and a large number of employees, the Department of Revenue has developed a detailed organizational design which allows for the accomplishment of its goals in the most expedient and efficient manner. The functions of the various units are described in the following paragraphs.

STAFF SECTIONS:

The Fiscal Section has the duty of controlling the expenditure of appropriations made to the department for its operations. All expenditures of the department are processed by this office, and centralized budgetary control and expenditure accounting records are maintained for all divisions of the department. This office also coordinates all departmental purchases and prepares the department's annual budget request.

The Internal Audit Section is charged with the responsibility of continuous review of department procedures to insure proper administrative and fiscal controls over all transactions involving state tax revenues. The internal auditors appraise the audit program of operating and line divisions and assist in the development of training programs and instructions for field auditors.

The Legal Section advises the commissioner and directors on questions of interpretation and application of the revenue laws. Specific assistance is provided to the Assistant Commissioner in holding and responding to taxpayer conferences held regarding disputed assessments. The staff attorneys prepare various legal documents and work closely with the divisions which administer the tax laws. They prepare drafts of administrative rules designed to implement the revenue statutes. They conduct hearings concerning violations of departmental tax laws and maintain appropriate records of these proceedings. This office also acts as departmental liaison with the office of the Attorney General and appears in court on behalf of the commissioner.

The Management Information and Planning Section has the responsibility to coordinate departmental strategic planning, tax-audit research, statistical sampling of taxpayers records, and special projects. Staff members conduct studies in audit selection and coverage, accounts receivable statistics, and similar areas.

The Personnel Section has the prime responsibility of recruiting, interviewing and hiring new personnel in accordance with civil service rules and regulations. The section is also responsible for the maintenance of current personnel records, affirmative action, job descriptions, classification of positions, and salary administration, as well as the counseling, training, and periodic evaluation of all employees.

The Research Section is responsible for conducting studies pertaining to the tax structure in Tennessee and other states. The staff members compile and distribute statistical reports, and analyze economic conditions which influence revenue yields. They also examine the revenue impact of tax legislation which may be under consideration and undertake special studies at the request of the commissioner.

The Special Investigations Section has the responsibility for the investigation of all alleged criminal tax violations coming under the jurisdiction of the commissioner of revenue except for certain misdemeanor motor vehicle violations which do not require investigative effort. The section is also responsible for the investigation of all alleged criminal violations by Department of Revenue employees in the performance of their duties, as well as cases of serious misconduct which might reflect on the image of the department.

OPERATING DIVISIONS:

Accounting is responsible for receiving all mail sent to the Department of Revenue and depositing tax payments to the account of the state treasurer. It records the amount and source of each payment, maintains control balances, and prepares monthly reports of collections. This division apportions various taxes to the local governments and state agencies and is responsible for the control and distribution of tobacco tax stamps, alcohol identification stamps, and decals for coin operated amusement devices.

Administrative Services provides many centralized administrative functions and serves as liaison to several other departments of the state. Specific responsibilities include forms design, records management and retention; all publications for in-house and taxpayer distribution; slide presentations; news releases; public service announcements; availability of equipment and supplies; property inventory; postal services; space allocation and office design. This division is also responsible for the administrative sections of the regional offices in Memphis, Chattanooga, and Knoxvil'e.

Management Information Systems is responsible for automated systems design, development, and maintenance for all line and operating divisions. This division also does the data entry and operating controls for all computer-related processing and develops and maintains departmental operating procedures.

Tax Enforcement, with central offices in Nashville and seven offices across the state, is responsible for a centralized program of collecting delinquent taxes for all the line divisions within the department. The objective of the division is to fairly and impartially administer the revenue laws as they relate to delinquent taxes while simultaneously encouraging maximum voluntary compliance and promoting taxpayer education.

Taxpayer Services approves and processes all registration for sales and use tax, exempt institutions and initiates and reviews all corporate transactions for franchise and excise taxes in conjunction with the Secretary of State's office. This division makes all master file changes, provides the department with tax account information, and maintains a central system where tax account information is compiled and stored. They maintain toll-free information lines as a public service to assist taxpayers with questions and problems.

LINE DIVISIONS:

The Franchise, Excise, and Income Tax Division administers two separate levies on corporations and a limited income tax on individuals and partnerships. The franchise and excise taxes are both privilege taxes levied on corporations for the right and privilege of operating in corporate form in Tennessee. The excise tax is measured by net earnings attributable to Tennessee operations, and the franchise tax is measured by the larger of the apportioned net worth of the corporation or the amount of real and tangible property owned or leased in Tennessee. Tennessee's income tax applies only to earnings from dividends on stock and limited interest income.

The Miscellaneous Tax Division administers numerous taxes which individually would not require the efforts of an organizational unit the size of a line division. Among the taxes administered are the tobacco tax, beer tax, mixed drink tax, alcoholic beverage tax, privilege taxes, gross receipts taxes, business tax, inheritance tax, and coal severance tax. The division administers only the revenue aspects of the alcoholic beverage and mixed drink taxes, while enforcement agencies outside the department are responsible for enforcement of alcoholic beverage regulatory provisions.

The Motor Vehicle Tax Division administers various tax statutes pertaining to the operation of motor vehicles on Tennessee roads and highways. The major functions of the division are the collection of registration and title fees and the issuance of license plates to register vehicles by ownership, size, and use. The division works closely with local county authorities in performing this function.

The Petroleum Tax Division is responsible for the administration of the laws involving the inspection and taxation of petroleum products, including the severance tax on natural gas and crude oil. Among the taxes collected are the gasoline tax, the special tax on petroleum products, and the motor vehicle fuel tax. The division records the

importation of fuels into the state, processes monthly returns, and conducts the necessary audits to insure collection of the tax. It also distributes refunds permitted by law, such as agricultural refunds to farmers.

The Sales and Use Tax Division administers the sales and use tax for the state as well as local governments. Sales tax is levied upon the sale of goods and certain services (including amusements). This tax is collected by retailers throughout the state and is remitted to the division on a monthly or quarterly basis. Use tax is a complementary tax to the sales tax but is not as well known. Anyone who buys tangible personal property from an out of state source and brings it into Tennessee for their own use and not for resale, is responsible for paying a use tax on the value of the imported property. Use tax is remitted to the division on the same monthly or quarterly reporting form used for sales tax purposes.

PART II

TENNESSEE STATE TAXES

TENNESSEE STATE TAXES

The State of Tennessee imposes various taxes, licenses, and permits. Some of these are imposed primarily for regulatory purposes and produce little revenue, while others have been levied chiefly to generate tax revenue. These various taxes, licenses, and fees are separated into 20 classifications.

ALCOHOLIC BEVERAGE TAXES

Chapter 40 of the Public Acts of 1939 authorized the sale of alcoholic beverages in counties and municipalities of Tennessee, if approved by local referendum. This law also provided for a system of state license fees and imposed a tax of 25 cents per gallon on wines and 70 cents per gallon on liquors. Since original enactment, the licensing structure has been amended and the tax rates have been increased several times.

Presently the tax rate is $4.00 per gallon on distilled spirits and $1.10 per gallon on wine. An additional tax of 15 cents per case sold is levied on wholesalers for administration and enforcement expenses. In addition, licenses and permits are re-issued annually by the Alcoholic Beverage Commission at the following rates: manufacturer, $1,000; wholesaler, $1,000; retailer, $500; winery, $50; manufacturer's representative, $50; wholesaler's representative, $10; and employee's permit, $2.

Chapter 341 of the Public Acts of 1979 provided for an annual tax on the registration of brands of alcoholic beverages. This tax is $250 per brand of distilled spirits with wholesale sales of 50 cases or more and $100 for brands of distilled spirits with wholesale sales of less than 50 cases. There is no tax on brands of wine with wholesale sales of less than 250 cases, but the tax is $250 if wholesale sales are 250 or more cases.

Tax returns and reports showing the sale of alcoholic beverages must be filed and the tax paid to the department on or before the 15th day of the month following the month when the tax liability was incurred. Renewal of licenses and permits must be accomplished on or before January of each year.

The revenue collected from these sources is apportioned according to statutory formulas with approximately 80 percent going to the general fund, 16.5 percent to counties, and 3.5 percent to the Department of Mental Health, to fund alcohol and drug abuse programs.

Legal References: T.C.A. 57-2-101 - 57-3-307, 57-1-101 - 57-9-206, 57-6-201 - 57-6-202

BEER TAXES

The Tennessee beer tax dates from 1933, when a levy of $1.20 per barrel (31 gallons) was enacted. The revenue was divided equally among the state, counties, and incorporated municipalities. Originally this revenue was earmarked exclusively for education, but subsequent legislation removed this restriction and also altered the apportionment procedures. In 1937, the rate was increased to $1.70 per barrel and then doubled to $3.40 per barrel in 1947. The tax was again raised in 1981 to $3.90 with the requirement that the funds raised from the increase (50 cents per barrel) be used for litter control. This increase is scheduled for repeal on June 30 of any year following passage of any federal or state mandatory consumer deposit law on beverage containers sold in Tennessee or on June 30, 1991, whichever occurs first.

In addition to the barrelage tax, registration fees are levied at the following rates: $40 for manufacturers and $20 for wholesalers. Annual $5 transportation permits are required for private carriers transporting beer into the state.

Beer tax returns and remittances are due on the 20th day of each month following the month in which the sales to the wholesalers were made. The registration fees must be paid annually by January 1.

Beer tax revenue is divided among the state and local governments. In fiscal year 1988, the general fund received 66.9 percent, local governments 20.0 percent, and the litter control program 13.1 percent.

In addition to this tax, an additional state tax of 17 percent of the wholesale price is collected by wholesalers from retailers. Approximately 96.5 percent of this tax is distributed to city or county governments on the basis of the situs of sale, .5 percent to the department for administration, and 3 percent to wholesalers to cover their collection costs.

Legal References: T.C.A. 57-5-101 - 57-5-416, 57-6-101 - 57-6-118

BUSINESS TAX

In January 1971, the General Assembly made some sweeping changes in statutory provisions relating to privilege and gross receipts taxation with the passage of the Business Tax Act. The intent was to modernize a system of taxation which had become antiquated, but still generate the same levels of revenue. More than 100 items in the privilege tax base and 7 components of the gross receipts tax were repealed and simultaneously reenacted to create the business tax. Prior to this time, the privilege tax liability was measured more on such intangibles as the population of the city or county in which the business was located, or the number of employees, rather

than any measure of ability to pay, such as gross receipts.

The Business Tax Act, in addition to consolidating the myriad taxable privileges into a more manageable body of law, established a minimum tax level, with the tax being imposed on the gross receipts of a business. Taxable privileges were separated into five basic groups or classes with specific rates for each. Cities and counties were originally given jurisdiction over retail operations and the state taxed wholesale operations. In 1972 the taxation of wholesale operations was transferred to local governments in exchange for 15 percent of total business taxes collected by local governments.

The greatest problems developed with the removal of the merchants ad valorem tax, a levy imposed upon inventories. This segment of the act was eventually challenged in the courts and as a result was reinstated as law. This decision in effect made some merchants liable for both the business tax and the merchants ad valorem tax, which was contrary to the intent of the legislature; therefore, remedial legislation was necessary.

Credits were established in 1972 to offset payments for the merchants ad valorem, but these credits could not exceed the business tax liability and were to expire April 30, 1975. In addition, the voters of the state took steps to remove the statutory provisions requiring the merchants ad valorem by approving "Question 3" to revise the constitution.

Also in 1972, provisions were made for the Department of Revenue to aid in administering the business tax if the local governments deemed it necessary. All state business tax revenue is apportioned to the general fund.

Legal References: T.C.A. 67-4-701 - 67-4-729

COIN OPERATED AMUSEMENT TAX

Owners or operators of coin operated amusement devices must pay a tax of $350 per device for an annual period of July through June. The tax is $262.50 if the device is first operated after October 1; $175 if the device is first operated after January 1; and $87.50 after April 1. A taxable coin operated amusement device means any coin operated video game designed and manufactured for bona fide amusement purposes which contains a free play feature that entitles the player to replay the game or device at no additional cost. Devices not operated for gain or profit and individually owned devices located at a private dwelling are exempted from tax. Effective June 1, 1984, receipts from amusement devices upon which this tax has been paid are exempt from the sales tax.

Legal References: T.C.A. 67-4-504

EXCISE TAX

The excise tax was the first of the Tennessee corporate taxes to be enacted (1923) and has always been a productive source of revenue, ranking third in total collections in fiscal year 1987-88. The present rate is 6 percent.

All corporations, cooperatives conducted for profit, joint stock associations, business trusts, state banks, national banks, and savings and loan associations must pay the excise tax annually on the net earnings from business done within the state. The net earnings of a corporation do not include dividends received from any other corporation if at least 80 percent owned by the taxpayer. Corporations, which have as their sole expressed corporate purpose the extension and expansion of industrial development in communities throughout the state and which pay no compensation to their officers and stockholders, are exempt from the excise tax as well as the franchise tax.

The Franchise and Excise Tax Law underwent extensive study in 1975 and numerous recommendations were enacted into a rewritten version in 1976. Chapter 537 of the Public Acts of 1976 resulted in recodification of the law and adoption of several important changes affecting the tax base. The new law became applicable to corporate fiscal years beginning on or after July 16, 1976.

Separate and distinct formulas for determining the tax base have been established. Corporations doing business both in Tennessee and elsewhere, except common carriers, apportion earnings based on the arithmetic average of the following:

A. the ratio of the value of real estate and tangible personal property in this state to the value everywhere

B. the ratio of the amount of payroll paid in this state to the amount of payroll paid everywhere

C. the ratio of total receipts in this state to total receipts everywhere

Apportionment of common carriers' earnings is based on the arithmetic average of gross receipts and mileage ratios.

Corporations expecting to pay an excise tax in excess of $2,000 are required to make quarterly payments of their estimated tax.

Corporations having a net loss in any year may carry the unused loss forward seven years in determining their tax liability. Losses cannot be carried back.

An investment tax credit equal to a percent of the purchase price of industrial machinery up to 50 percent of a firm's excise tax liability was provided to corporations beginning with taxable years

ending on or after July 15, 1980. A phase-in of the credit over a five year period was established starting at 0.2 percent in fiscal year 1980-81 and rising to 1 percent in fiscal year 1984-85. Unused credit may be carried forward for seven years.

The 1984 Session of the Tennessee General Assembly enacted legislation (Public Chapter 993) which established an Enterprise Zone Development Program to encourage and facilitate improvements in economically depressed urban and rural areas of Tennessee. The law provides that corporations that contribute to public schools within an enterprise zone shall receive a credit against the corporation's excise tax equal to 20 percent of the contribution. When an enterprise zone is discontinued, the credit due to such contributions will be phased out proportionately over the next five (5) years. This law will apply to qualified contributions made on or after June 6, 1984.

The excise tax is due on the first day of the fourth month following the close of the taxpayer's fiscal year. Following an apportionment to the sinking fund for debt management and retirement, the balance is distributed with approximately 97.5 percent going to the general fund and 2.5 percent to cities and counties in-lieu-of intangible personal property taxes on banks and banking associations.

Legal References: T.C.A. 67-4-801 - 67-4-820

FRANCHISE TAX

The Tennessee franchise tax was enacted in 1937 on the privilege of engaging in business in corporate form. All corporations, cooperatives, joint-stock associations, and business trusts organized for profit and doing business in Tennessee are liable for the tax. The original tax rate, 15 cents per $100 of issued and outstanding stock, surplus, and undivided profits, remained unchanged until 1984 when it was increased to 25 cents per $100. The minimum tax due is $10. However, the base cannot be less than the actual value of the property owned or used in Tennessee. The tax base is determined at the close of each fiscal year of the corporation.

The apportionment formula for corporations doing business both in Tennessee and in other states is the average of the following two ratios:

A. the ratio of the value of real estate and personal property in this state to the value everywhere

B. the ratio of the amount of payroll paid in this state to the amount of payroll paid everywhere

The franchise tax is due on the first day of the fourth month following the close of the taxpayer's fiscal year and all revenue goes to the general fund; however, the State Funding Board may exercise the power to allocate funds for retirement and maintenance of debt.

Legal References: T.C.A. 67-4-901 - 67-4-918

GASOLINE TAX

The gasoline tax was first imposed by the legislature in 1923 at a rate of 2 cents per gallon to provide revenue for the construction and maintenance of the public highways. By 1931, the rate had been raised to 7 cents per gallon. It was not increased again until 1981, when it was set at 9 cents per gallon. In 1985, the rate was increased to 12 cents per gallon. The General Assembly implemented a massive new highway construction program in 1986. With that program came an additional 4 cents per gallon tax, increasing the rate to 16 cents per gallon.

The tax is levied on each gallon of gasoline or distillate refined, manufactured, sold, stored, or imported into the state. Refunds are granted on gasoline used for agricultural purposes, while political subdivisions and governmental agencies are exempt from payment of this tax.

Gasoline tax returns must be filed and the tax paid by the 20th of each month for dealers and distributors and by the 25th of each month for manufacturers and refiners. The returns reflect the taxpayers' transactions for the preceding month.

The apportionment formula used to distribute this revenue directs that "amounts required" go to the state sinking fund for retirement and maintenance of the state debt. Remaining monies are distributed as follows: 28.6 percent to the counties, 14.3 percent to the municipalities, funds to cover administrative costs go to the general fund, and remaining funds are allocated to the highway fund. The above formula is applied to 11 cents of the 16 cent tax. One cent of the 1985 increase is apportioned as follows: 2/3 to the counties, 1/3 to the municipalities. Of the amount designated, 1 percent shall be subtracted and distributed to the general fund. Of the remaining 4 cents, 3 cents goes to the highway resurfacing and construction fund, with the exception of $3 million dollars which goes to the mass transit highway fund. The remaining 1 cent goes to the cities and counties as follows: 1/3 to the cities, 2/3 to the counties.

Legal References: T.C.A. 67-3-601 - 67-3-618, 54-4-102 - 54-4-204, 67-3-701 - 67-3-710

GROSS RECEIPTS TAX

Since 1937, there have been numerous alterations in Tennessee's gross receipts taxes. Some taxes were repealed while others were enacted. Some of these changes created partial exemptions or reduced tax rates, with a new result of eroding the tax base and decreasing rather than increasing state revenues. At present, there is little uniformity in either exemptions or rates. For example, vending machine operators are taxed on their entire gross receipts from intrastate business, while telephone companies receive an exemption of $10,000 and other utilities are given exemptions of $5,000. Tax rates vary from 1.5 percent up to 15 percent. The largest single portion of reported receipts in this general category comes from TVA in-lieu-of-tax payments to Tennessee. These payments are required by federal law and are based on TVA power sales in Tennessee.

All gross receipts taxes collected by the department, with the exception of TVA payments, are apportioned to the general fund. TVA payments are shared between the general fund and city and county governments.

Legal References: T.C.A. 67-4-401 - 67-4-410, 67-4-503

INCOME TAX

The Tennessee individual income tax was enacted in 1929 and is levied on certain types of dividend and interest income from stocks and "bonds" as broadly defined in Section 67-2-101 of the Tennessee Code Annotated. This type of income tax is authorized by the Tennessee Constitution, although in 1931 a law levying a general personal income tax was declared unconstitutional by the Tennessee Supreme Court.

The Tennessee individual income tax applies only to taxable income received by individuals who are Tennessee residents or received by partnerships. For years prior to January 1, 1986, a tax rate of 6 percent applied except in the case of dividends received from corporations having 75 percent of their property subject to the Tennessee ad valorem tax. In such a case, a 4 percent tax rate applied.

Chapter 395 of the Public Acts of 1985, effective January 1, 1986, abolished the 4 percent tax rate and made all taxable dividends and interest subject to a 6 percent rate. This act also gave each individual subject to the tax an exemption of $1,250 ($2,500 on joint returns).

Blind persons, pension trusts, and profit-sharing trusts are exempt from this tax. Low income elderly who are 65 years or older are exempt from the tax and the requirement of filing a return if their earnings from all sources were less than $9,000 or $15,000 if filing a joint return.

The tax return and remittance are due the 15th day of the 4th month following the taxpayer's fiscal year, which means that the due date of the return will normally be April 15. Three-eights (3/8) of the revenue from this tax is apportioned to counties and municipalities in Tennessee and five-eights (5/8) is apportioned to the general fund.

Legal References: T.C.A. 67-2-101 - 67-2-121

INHERITANCE, ESTATE AND GIFT TAXES

Tennessee's first inheritance tax was passed in 1891, with a rate of $5 per $100 of the value of all property in the state going to collateral heirs. In 1909, the tax was extended to direct heirs with an initial exemption of $5,000 and lower rates than for collateral heirs. Subsequent legislation increased the rates and the amount of initial exemption allowed direct heirs.

All property, real and personal, is appraised at its full and true value at the date of death of the decedent. Stocks and bonds listed on recognized exchanges are appraised by ascertaining their quoted value on the date of death of the decedent, or on the nearest business day of the exchange to that date.

Major amendments to the inheritance law were effective on November 1, 1978 and October 1, 1983. Changes made in the gift tax law took effect January 1, 1984.

Transfers are divided into two classes. Class A includes husband, wife, child, lineal ancestor and descendant, legally adopted child, brother, sister, stepchild, son-in-law, and daughter-in-law. Class A transfers are presently allowed a $600,000 exemption from the net estate in arriving at the net taxable Class A estate. The tax rates on the net taxable estate vary from 5.5 percent on the first $40,000 to 9.5 percent on the excess over $440,000 for Class A.

In Class B, which includes any relative, person, association, or corporation not specifically designated in Class A, the exemption level is presently $250,000. However, the exemption will increase as follows: $350,000 in 1989, $600,000 in 1990. After 1990 no distinction shall be made in classes of beneficiaries and all beneficiaries previously in Class B shall be included in Class A. However, the rate will decline as follows: 5.5 percent on the first $40,000 to 13 percent on the excess over $440,000 in 1987 and 1988, 5.5 percent on the first $40,000 to 9.5 percent of the excess over $440,000 in 1989 and thereafter.

All property passing to a surviving spouse does so free of tax (the unlimited marital deduction). This deduction is in addition to the applicable exemption available to Class A estates.

The annual gift tax exemption allowed against the net gifts made during any calendar year is $10,000 for Class A and $5,000 for Class B. However, if the net gifts for any calendar year exceed the allowable maximum single exemption, the taxable amount will only apply to the portion of the gift to each donee which exceeds $10,000 for Class A and $3,000 for Class B. The exemption is available for each spouse. Gifts made between spouses will qualify for the unlimited marital deduction. The Class A donee classification includes husband, wife, child, lineal ancestor and descendant, legally adopted child, brother, sister, stepchild, son-in-law, and daughter-in-law. Gift tax rates are equal to the inheritance tax rates for Class A. Class B rates vary from 6.5 percent on the first $50,000 to 16 percent on the excess over $200,000.

Inheritance tax returns are due nine months after the death of the decedent. Gift tax returns are due April 15th following the end of the calendar year in which the gift was made. All revenue collected from this tax is deposited in the general fund, except from estates which escheat, that goes to the education fund.

Legal References: T.C.A. 67-8-101 - 67-8-605

LIQUEFIED GAS TAX

Effective July 1, 1984, owners of motor vehicles powered by liquefied gas began prepaying the liquefied gas tax, due by July 1 each year. The new annual tax rate is based on the registered gross weight of the vehicle and varies from $70 for a passenger car to $114 for a class 5 truck.

Owners of commercial vehicles are required to file an annual report and may have to pay additional tax, depending on the number of miles driven in Tennessee. The per gallon tax rate was increased in 1986 from 9 cents per gallon to 13 cents per gallon.

Liquefied gas dealers are required to file reports quarterly along with tax due by the 25th of the month following the close of each calendar quarter.

Eleven of the 13 cents tax is apportioned as follows: 1.58 percent to the general fund, 56 percent to the highway fund, 28.28 percent to the county highway funds, and 14.14 percent to municipalities. Of the 2 cents remaining, 1 cent is distributed to the highway resurfacing and construction fund and 1 cent to the cities and counties as follows: 1/3 to the cities; 2/3 to the counties.

Legal References: T.C.A. 54-4-201 - 54-4-203, 67-3-1101 - 67-3-1116

MIXED DRINK TAX

The mixed drink tax, enacted by the General Assembly in 1967, was originally applicable only to the state's four largest counties. It is a combination of two separate tax levies, one of which is an annual licensing requirement imposed at the following rates:

private club, historic performing arts center, historic mansion house site, historic interpretive center, and community theater	$ 300
convention center and urban park center	500
commercial passenger boat company	750
hotel and motel	1,000
premier type tourist resort	1,500

restaurants, according to seating capacity of licensed premises:

75 - 125 seats	$ 600
126 - 175 seats	750
176 - 225 seats	800
226 - 275 seats	900
276 or more seats	1,000

In addition, there is levied a gross receipts tax of 15 percent of the sale price of all alcoholic beverages sold for consumption on the premises. This tax is due and payable on the first day of each month and, for the purpose of ascertaining the correct liability, the taxpayer must submit a return by the 15th of the month showing gross sales made during the preceding month. A licensing fee of $750 is levied on commercial airlines and passenger trains in lieu of other taxes levied under this section.

The laws governing the operation of establishments selling mixed drinks have been amended to provide that nonprofit clubs having at least 100 members may be licensed anywhere in the state and sell alcoholic beverages without the approval of a local referendum.

The revenue received from the license fees goes entirely to the general fund, while the gross receipts collections are apportioned as follows: 50 percent to the general fund earmarked for education, 50 percent to the county or city in which sales were made.

Legal References: T.C.A. 57-4-101 - 57-4-308

MOTOR VE..ICLE FUEL TAX

The motor vehicle fuel tax was enacted in 1941, as the use of diesel fuel became increasingly popular. The original rate of 7 cents per gallon was increased to 8 cents in 1963, then to 12 cents in 1981, and to 14 cents in 1986. The rate was increased to the current level of 15 cents on June 1, 1987. The tax is imposed on the sale of diesel fuel for use in a licensed motor vehicle by any person within

the state; however, political subdivisions and governmental agencies are exempt from the payment of the tax.

Those required to file this tax return do so by the 25th of each month and pay the previous month's tax liability. The proceeds are apportioned to various funds. Twelve cents of these proceeds are allocated as follows: highway fund, 61.25 percent; general fund, 1.62 percent; counties, for their highway funds, 24.75 percent; and municipalities, 12.38 percent. The remaining 3 cents is allocated to the resurfacing and construction fund, Tennessee Department of Transportation.

Legal References: T.C.A. 67-3-801 - 67-3-820; 67-3-701 - 67-3-710; 67-3401 - 67-3408

MOTOR VEHICLE REGISTRATION FEES

Motor vehicles were first required to be registered in 1905 for a $2.00 fee and an additional $1.00 county court clerk's fee. The vehicle, thereafter, could be re-registered for only the clerk's fee. Subsequent amendments to the statutes established the fee as an annual levy and periodically increased the rate. Laws were also enacted distinguishing between fees for automobiles and trucks with increased fees imposed on vehicles with greater weight, horsepower, different body types, and usage.

The current registration fees for the different classes of motor vehicles are shown below.

A. Registration Fees of Personal Use Vehicles:

Class A:	motorcycles	$ 13.50
Class B:	commercial 3-wheel motorcycles	24.75
Class C:	passenger motor vehicles	20.50
Class D:	rented trailers & house trailers not over 8' wide and 35' long	11.25
Class E:	antique vehicles	26.75
Class F:	mobile homes or house trailers	
	(1) not over 8' wide & 35' long	20.75
	(2) not over 8' wide & 50' long	26.75
	(3) not over 8' wide but over 50' long	32.75
	(4) not over 10' wide & 35' long	32.75
	(5) not over 10' wide & 50' long	38.75
	(6) not over 10' wide & over 50' long	44.75
	(7) over 10' wide and whatever length	52.75
Class G:	private buses (not for hire)	182.75

B. Registration Fees of Freight Motor Vehicles:

		Private Carriers	Public Carriers
Class 1.	max. gro. wt. 9,000 lbs.	$ 39.25	$ 49.25
Class 2.	max. gro. wt. 16,000 lbs.	64.25	101.75
Class 3.	max. gro. wt. 20,000 lbs.	189.25	301.75
Class 4.	max. gro. wt. 26,000 lbs.	351.75	451.75
Class 5.	max. gro. wt. 32,000 lbs.	476.75	601.75
Class 6.	max. gro. wt. 38,000 lbs.	551.75	676.75
Class 7.	max. gro. wt. 44,000 lbs.	601.75	751.75
Class 8.	max. gro. wt. 56,000 lbs.	751.75	901.75
Class 9.	max. gro. wt. 66,000 lbs.	876.75	976.75
Class 10.	max. gro. wt. 74,000 lbs.	1,001.75	1,151.75
Class 11.	max. gro. wt. 80,000 lbs.	1,301.75	1,301.75
Class 12.	Motor vehicle carriers designed and used only for transportation of equipment that is mounted thereon may be registered at the rate of 25 percent of the fees set forth above.		

C. Public Household Goods Carriers:

For Classes 1 through 11 the respective fees shall be at the same rate as private carriers.

D. Combined Farm and Limited Private Trucks:

Class 1.	max. gro. wt. 9,000 lbs.	$ 20.50
Class 2.	max. gro. wt. 16,000 lbs.	34.75
Class 3.	max. gro. wt. 20,000 lbs.	100.75
Class 4.	max. gro. wt. 26,000 lbs.	129.75
Class 5.	max. gro. wt. 32,000 lbs.	171.75
Class 6.	max. gro. wt. 38,000 lbs.	199.75
Class 7.	max. gro. wt. 44,000 lbs.	221.75
Class 8.	max. gro. wt. 56,000 lbs.	271.75
Class 9.	max. gro. wt. 66,000 lbs.	313.75
Class 10.	max. gro. wt. 74,000 lbs.	365.75
Class 11.	max. gro. wt. 80,000 lbs.	493.75

E. Miscellaneous Classes:

Class 1.	Well drillers as defined in T.C.A. 55-1-117	$ 33.75

F. Freight Trailers and Semitrailers:

Freight trailers and semitrailers are charged a permanent registration tax of $51.75.

License fees for dealers, transporters, and manufacturers are $41.00, duplicate plates are $20.50, and temporary tags are $5.00. A $15.00 "temporary permit" can be obtained for trucks weighing up to 12 tons; the permit is $30.00 for trucks exceeding 12 tons.

Former P.O.W.'s and certain handicapped veterans are entitled to free registrations and special plates. Special plates are designed for issuance to general sessions court and juvenile court judges and members of auxiliary police, volunteer firemen, civil defense, rescue squads, and ham radio operators. Plates are provided for $3.00 plus the county clerk's fee for vehicles in government service.

The registration fee is due upon acquisition of a vehicle and annually thereafter. A method of staggered registration renewals and registrations throughout the year has been adopted on both registration classes of private passenger vehicles and combined farm and limited private trucks. Any owner of a freight motor vehicle making application for registration for such vehicle on or before April 15 of each year may, upon surety, defer payment of 75 percent of the annual registration fee. Such deferred payment may be paid in three equal installments on or before the 1st day of June, September, and December of each year.

The revenue from motor vehicle registrations is apportioned 98 percent to the highway fund and 2 percent to the general fund. All of the state revenue from fines and penalties is apportioned to the general fund except the penalties on overweight trucks which are apportioned 20 percent to the general fund and 80 percent to the highway fund.

Legal References: T.C.A. 55-1-101 - 55-6-109, 55-11-101 - 55-11-208

MOTOR VEHICLE TITLE REGISTRATION FEES

In 1951, the Motor Vehicle Title Registration Law was enacted, not as a revenue producing measure, but to discourage theft and to provide a method of noting and discharging liens on certificates of title. Fees were levied for various services to defray expenses incurred in administering the laws. The fee for obtaining a certificate of title is $3.00.

For noting new liens or mortgage extensions on certificates of title, the fee is $3.00, and for replacing a lost or destroyed certificate of ownership the fee is $3.00. The fee is $10.00 for issuing a plate with a new number for a vehicle where the manufacturer's identification number has been destroyed.

For issuing or duplicating any other certificate or document, the fee is whatever the commissioner deems necessary to cover the cost, but not to exceed $2.00.

Title fees are due when an application for title is made or an alteration of an existing title is requested. All fees collected by the department are apportioned to the general fund.

Legal References: T.C.A. 55-1-101 - 55-6-109, 8-37-604

PRIVILEGE TAXES

The body of law which covers those taxes listed as privilege taxes bears little in common today with the accepted definition of "privilege tax." Tennessee's privilege taxes now consist primarily of receipts derived from realty transfers and mortgage, deeds of trust, other instruments offered for recording in addition to litigation taxes, and a privilege tax upon issuance of marriage licenses.

The realty transfer tax applies to instruments evidencing transfers of any interest in realty when documents are offered for recording. The tax is paid at the rate of 33 cents per $100 by the grantee or transferee of the interest in real estate as shown on the instrument evidencing the transfer or the value of the property, whichever is greater. The mortgage tax is imposed upon recordation of instruments evidencing an indebtedness such as mortgages, deeds of trust, conditional sales contracts, and financing statements. The rate of tax is 11.5 cents per $100 of any amount over the first $2,000.

The litigation taxes are imposed upon persons making use of the judicial system of this state. The litigation taxes are collected by judicial clerks from the plaintiff in a civil suit when the action is instituted and in a criminal case from the defendant upon a finding of guilt. Most of these taxes are earmarked for retirement purposes, drivers' education, or compensation for victims of crime. The remainder is apportioned to the general fund.

A $10 state privilege is levied upon the issuance of each marriage license. The tax is collected by the county clerks and remitted to the Department of Revenue for the purpose of funding a program for family violence shelters, shelter services, and child abuse prevention services.

Legal References: T.C.A. 67-4-409, 67-4-502, 67-4-601, 67-4-606, 40-24-107

SALES AND USE TAX

The retail sales and use tax, imposed in 1947, immediately became the state's largest single revenue source. During fiscal year 1987-88, collections were $2.1 billion which was approximately 56.3 percent of total tax collections by the department. The major purpose in enacting the sales tax was to provide funds for state and county education programs.

The present sales and use tax state rate is 5.5 percent (raised from 4.5 percent effective April 1, 1984) and is applied to the sale, use, consumption, distribution, lease, or rental of tangible personal property and selected services. Amendments since 1947 have altered the coverage of the tax by extending the base to include hotel and motel room charges, vehicle parking services, telephone service,

repairs to tangible personal property, laundry, dry cleaning, and charges for water. The base was further expanded in 1967 to include the sale of tobacco products, and in 1971 to cover the casual sales of motor vehicles, vessels, and aircraft. In 1984, the base was again expanded to include most admission charges to amusement, recreational and athletic events, and dues or fees charged by health and recreational clubs. In FY 1987-88 sales tax collections were distributed approximately as follows: 29.26 percent to general fund, 65.00 percent to general fund earmarked for education, 0.16 percent to the highway fund, 0.03 percent to miscellaneous funds, 0.92 percent to the sinking fund., and 4.63 percent for municipalities.

Legal References: T.C.A. 55-3-105 - 55-3-109, 67-6-101 - 67-6-701

SEVERANCE TAXES

Crude Oil and Natural Gas

A severance tax on crude oil and natural gas was imposed in 1943. The rates were 5 cents per 50-gallon barrel of oil and 5 percent of the natural gas sales price. A tax rate of 1.5 percent of the selling price of the gas and oil severed was established for both products in 1979 and then increased to 3 percent in 1982. For a period of two years, beginning in April of 1978, a moratorium on collection of the natural gas severance tax was in effect to encourage production.

By the 20th of the month, the person liable for the tax must file a report and pay the tax on oil removed from the ground in the preceding month. The report and tax payment for gas is due on the 20th of the month for activity in the second preceding month. Of the revenues collected, one-third is returned to the county from which the product was severed. The remainder of the tax is allocated to the state's general fund.

Legal References: T.C.A. 60-1-301 - 60-1-302

Coal Products

A severance tax of 1.5 percent of market value but not to exceed 10 cents per ton on the total value of all coal products mined in Tennessee was first imposed in 1972. The rate was changed to 10 cents per ton in 1973. The rate was increased to 20 cents per ton in 1974 and the owner was made liable for the tax at the time the coal products are severed from the earth and ready for sale. Following passage of Tennessee's Coal Surface Mining Law of 1980 and federal approval of its regulatory program, the tax rate was increased to 29 cents per ton in 1982, 32 cents per ton in 1983, and 35 cents per ton effective July 1, 1984. However, federal approval of the state's program was reversed and the tax rate reverted to 20 cents per ton effective October 1, 1984.

By the 15th of the month, the person liable for the tax must file a separate report for each county from which coal is severed and pay the tax due. All revenues collected from the 20 cents tax, less 3 percent and all penalties and interest collected, are returned to that county in which the coal products were severed for the following specific purposes: one-half for the county educational system and one-half for highway and stream cleaning systems of that county. However, revenues generated from tax rates prior to October 1, 1984 which exceeded 20 cents per ton were apportioned to the state's general fund earmarked for the Department of Public Health for administration and enforcement of Tennessee's coal surface mining regulation program.

Legal References: T.C.A. 67-7-104 - 67-7-221

SPECIAL PETROLEUM PRODUCTS TAX

The gasoline inspection fee was enacted in 1899 for the purpose of assuring that gasoline and oil sold in the state met minimum quality standards. The fee, originally set at 25 cents per 60 gallon barrel to cover the administrative costs of the program, has subsequently been raised and the tax base increased to include diesel and other fuels, so that today the inspection fee is a significant revenue producer. Effective January 1, 1979, the tax was repealed and reenacted as a one cent per gallon special tax on volatile substances produced from petroleum, natural gas, oil shales or coal or substitutes for those products.

Returns on the previous month's activity are due from dealers and distributors on or before the 20th of the following month. Collections are apportioned as follows: 98 percent of the net collections go to the highway fund and 2 percent to the general fund. However, before the above distribution an annual amount of $12,017,000 is to be set aside monthly to a local government fund to be spent solely for roads and streets.

Legal References: T.C.A. 67-3-901 - 67-3-911

TOBACCO TAXES

Tobacco taxes were first enacted in Tennessee in 1925 as a two year emergency measure to provide additional revenue for public schools and also to make possible further reductions in the state property tax. The tax was levied on the privilege of selling tobacco products and the rate was set at 10 percent of the retail sales price. In 1927, the General Assembly made the tobacco tax permanent and set the rate for cigarettes at 2 cents per package, while the rate for other tobacco products remained unchanged. In subsequent years, extensive legislation has both increased the tax rate and provided the responsible agencies with greater enforcement powers to allow more

efficient tax administration.

The tax rate on cigarettes is 6.5 mills per cigarette, or 13 cents per package of 20 cigarettes or 16-1/4 cents on package of 25 cigarettes. In addition, .0005 cents per pack is added for Fair Trade enforcement. The tax rate on all other tobacco products is 6 percent of the wholesale cost price. In addition, the license fee for the tobacco distributor is $10 for each secondary wholesale location, for the wholesaler dealer and jobber, the fee is $20 for each separate sales warehouse. The manufacturing distributor and the tobacco manufacturer pay $20 for each processing location or warehouse.

The cigarette tax is collected by means of tax stamps (decals) issued and sold by the commissioner of revenue. Cigarette distributors are allowed a discount on their tax payments to cover the costs of affixing the stamps to the packages. This discount decreases from a top rate of 2.75 percent down to the lowest rate of 1.75 percent as the quantity of stamps purchased accumulates during the year.

The tax on other tobacco products is collected by a reporting method and a discount of 2 percent is allowed to compensate for compliance costs and risks of loss if not delinquent or deficient when paid.

The cigarette tax is paid when the distributor purchases the stamps from the commissioner of revenue, with payment evidenced by the affixing of the stamps to the packages. The tax on other tobacco products is remitted by the 15th of each month and accompanied by a report reflecting the previous month's transactions. The various license fees are all payable not later than May 31, annually.

The revenue from these sources is apportioned to the general fund, where 96 percent is specifically earmarked for education.

Legal References: T.C.A. 67-4-1001 - 67-4-1025

PART III

MAJOR TAX LEGISLATION AND DECISION MAKING

L E G I S L A T I V E A C T I O N

GENERAL ADMINISTRATION

Section 67-1-1801 was amended to authorize the commissioner of revenue to initiate and pursue incidental contact with a taxpayer to encourage voluntary compliance in collecting an assessed tax deficiency during the 90 day period following the notice of assessment (Public Chapter No. 91; effective April 8, 1987).

Sections 67-1-901 - 67-1-908 and 67-1-1807 were amended as a housekeeping measure to clarify the effective dates of the provisions of Chapter 749, Public Acts of 1986 (Public Chapter No. 92; effective April 8, 1987).

Title 67 was amended to provide uniform penalty provisions applicable to most taxes collected and administered by the commissioner of revenue. The penalty for bad checks in excess of two bad checks during a calendar year was increased to 10% (Public Chapter No. 526; effective January 1, 1989).

Sections 67-1-102 and 67-1-109 were amended to allow the commissioner of revenue to issue Revenue Rulings and Letter Rulings on tax questions presented to the department and to charge a $200 user fee (Public Chapter No. 562; effective March 7, 1988).

Section 67-1-1443 was amended to provide that any person required to collect, account for, and pay over to the department, any tax collected from customers of a corporation but willfully fails to perform those duties, shall be liable personally for the tax, penalty, and interest (Public Chapter No. 614; effective March 23, 1988).

Section 67-1-1444 was amended so that when assets are fraudulently sold or debt is fraudulently incurred by a person owing a tax debt to the state, that debt may be collected from the transferee under the Tax Enforcement Procedures Act. The liability of the transferee is limited to the fair market value of the property sold or the amount of the debt incurred (Public Chapter No. 829; effective July 1, 1988).

Section 67-1-1707 was amended to allow confidential tax information to be disclosed to other state agencies if the request is in writing and the information is relevant to the requesting agency's functions and duties (Public Chapter No. 882; effective July 1, 1988).

Sections 47-25-311, 57-6-202, 67-4-1010, 67-3-618, and 67-6-330 were amended to authorize the commissioner of revenue greater flexibility in performing tax audits and to enhance the efficiency of the revenue collecting process (Public Chapter No. 958; effective May 12, 1988).

FRANCHISE, EXCISE AND INCOME TAXES

Excise

Sections 67-4-816 and 67-4-912 were amended to remove annuity premiums from the gross premiums apportionment formula of a foreign insurance company not domiciled in Tennessee (Public Chapter No. 67; effective March 30, 1987).

Section 67-4-805 was amended to permit a net operating loss or tax credit to be carried forward for seven instead of five years and to allow the reserve for bad debts to be calculated on the basis of the Internal Revenue Code, in effect prior to the Tax Reform Act of 1986 (Public Chapter No. 265; effective July 1, 1987 and Public Chapter No. 418; effective June 26, 1987).

Sections 67-4-803 and 67-4-805 were amended to provide that S corporations shall calculate federal taxable income from the purpose of the excise tax as if such corporations had not elected S status (Public Chapter No. 780; effective July 15, 1988).

Income

Section 67-2-104 was amended by specifically exempting from the Hall Income Tax all income from stocks and bonds held by a fiduciary for the benefit of educational, religious, or charitable institutions which are also exempt from property taxation (Public Chapter No. 378; effective May 17, 1987).

MISCELLANEOUS TAXES

Alcoholic Beverages

Sections 39-6-909, 39-6-910 and 57-3-402(a) were amended to allow for legal transportation of a limited quantity of liquor through an international airport (Public Chapter No. 164; effective April 14, 1987).

Section 57-3-303 was amended to permit civilian managers to sign invoices and accept delivery of alcoholic beverages at military installations (Public Chapter No. 226; effective July 1, 1987).

Section 57-3-207 was amended to revise some requirements for the production and sale of wine by Tennessee wineries (Public Chapter No. 580; effective March 18, 1988).

Section 57-3-204 was amended to require alcoholic beverage wholesalers to re-purchase, under certain conditions, alcoholic beverages from retailers if the retailer goes out of business (Public Chapter No. 836; effective April 26, 1988).

Beer

Section 57-5-201 was amended to extend the temporary gallonage tax increase from $3.40 to $3.90 until June 30, 1991 (Public Chapter No. 33; effective June 1, 1987).

Section 57-5-105 was amended to expressly state that license applications to sell beer outside of city limits must declare if sales are for on premise or off premise consumption or both (Public Chapter No. 74; effective April 2, 1987).

Section 57-5-104(b) which required county and municipal beer boards to report all beer permits issued within 10 days and submit an annual report to the Department of Revenue was deleted (Public Chapter No. 254; effective April 27, 1987).

Sections 57-6-102 and 57-6-109 were amended to allow a wholesaler to provide a retailer with replacement beer for beer that does not meet the wholesaler's quality control standards (Public Chapter No. 466; effective February 22, 1988).

Sections 57-6-106 and 57-6-107 were amended to require beer wholesalers to post continuous bonds to secure tax payments instead of the current annually renewable bonds (Public Chapter No. 519; effective March 11, 1988).

Business

Section 67-4-702 was amended to provide that, under certain circumstances, advertising costs for an auction shall not be considered part of the sales price for business tax purposes (Public Chapter No. 726, effective April 11, 1988).

Section 67-4-709 was amended to provide that an antique mall operator is the only person required to obtain a business tax license and pay tax at an antique mall if certain conditions are met (Public Chapter No. 767; effective April 19, 1988).

Coin Amusement

Section 67-4-504(b)(1)(c) was amended to clarify that the coin operated amusement device tax statutes did not affect any state or local sales tax liability for selling or using the devices, provided that receipts from the Class 1 and 2 devices would not be the basis of the sales tax (Public Chapter No. 447; effective May 17, 1987).

Gross Receipts

Section 67-4-402 was amended to extend the bottling tax increase (from 1.5% to 1.9% of gross receipts) until June 30, 1991 (Public Chapter No. 33; effective June 1, 1987).

Section 67-4-409 was amended in a housekeeping measure to change the method of filing instruments evidencing an indebtedness, to redefine the term "indebtedness," and to change the enforcement measures (Public Chapter No. 275; effective July 1, 1987).

Section 67-4-402(a)(1) was amended to exempt cider from the bottler's gross receipts tax (Public Chapter No. 573; effective July 1, 1988).

Section 67-4-306 was amended to enable a business paying gross receipts tax to have a prorated amount of its tax payment refunded if it ceases to operate during a tax year provided the refund exceeds $10.00 (Public Chapter No. 833; effective July 1, 1988).

Section 67-4-301 was amended to exclude sales and use taxes from the definition of gross receipts for all utilities (Public Chapter No. 898; effective July 1, 1988).

Inheritance

Section 67-8-409 was amended to simplify the optional process of closing estate probate and eliminate the need for a probate closure certificate (Public Chapter No. 324; effective July 1, 1987).

Sections 67-8-602, 67-8-603 and 67-8-605 pertaining to the Tennessee Generation Skipping Transfer Tax Law, were amended to reflect recent changes in the analogous federal tax provisions (Public Chapter No. 613; effective July 1, 1988 and applicable to transfers occurring after October 22, 1986).

Mixed Drink

Title 57, Chapter 4 was amended to allow liquor and beer to be served on the premises of airport establishments or airline commercial travel clubs with referendum passage or airport board's approval with appropriate license fees - $1000 airport establishments and $500 travel clubs (Public Chapter No. 444; effective May 17, 1987).

Section 57-4-103 was amended to authorize any city located within a "wet" county to hold a referendum to authorize the sale of mixed drinks within the city (Public Chapter No. 551; effective March 17, 1988).

Section 57-4-102 was amended to increase from 5 to 12 the number of special occasion licenses to sell mixed drinks that may be issued to charitable, non-profit, or political organizations during any calendar year (Public Chapter No. 942; effective May 12, 1988).

Section 57-4-203 was amended to allow a customer who buys an unsealed bottle of wine to go with a meal to remove the partially filled bottle from the premises (Public Chapter No. 944; effective May 12, 1988).

Privilege

Section 67-4-606 was amended by diverting a percentage of litigation tax revenue to fund the Criminal Injury Compensation Program (Public Chapter No. 110; effective April 9, 1987).

Section 67-4-215 was amended to provide that a local tax collector must give at least 10 days written notice to the taxpayer prior to the issuance of a distress warrant (Public Chapter No. 346; effective May 13, 1987).

Section 67-4-409(a), (b) was amended by increasing the realty transfer tax rate from 28 cents to 33 cents per $100 and the mortgage tax rate from 10 cents to 11.5 cents per $100 in order to help fund the Tennessee Housing Development Agency (Public Chapter No. 900: effective July 1, 1988).

Tobacco

Section 67-4-1015 was amended to allow tobacco wholesale dealers and jobbers to post a certificate of deposit in lieu of a corporate surety bond to secure tax payment (Public Chapter No. 676; effective July 1, 1988).

MOTOR VEHICLE TAXES

Motor Vehicle Registration

Section 55-4-113(4)(c) was amended by adding bark, wood chips, and wood dust to the items a logging or lumbering truck could legally haul (Public Chapter No. 140; effective April 4, 1987).

Section 55-4-124 was amended by changing the voiding date of special registration privileges for trucks hauling bulk mineral, forest, and agricultural products from 1988 to 1992 (Public Chapter No. 153; effective April 14, 1987).

Section 55-4-129 was added to make the unlawful removal of a registration decal or plate from a motor vehicle a misdemeanor (Public Chapter No. 224; effective July 1, 1987).

Title 55, Part 4 was amended to provide special license plates to "leasees" as well as "owners" of motor vehicles (Public Chapter No. 228; effective April 23, 1987).

Section 55-4-103(f) was amended by adding an additional 75 cents annual registration fee (Public Chapter No. 321; effective May 12, 1987).

Sections 36-3-301 and 55-4-226 were amended by substituting "former" for "retired" for the purpose of providing special license plates to judiciary members (Public Chapter No. 336; effective July 1, 1987).

Section 55-4-113(8)(k) was added to permit "logging trucks" to legally haul up to 10% over the trucks' legal gross weight limitation (Public Chapter No. 425; effective July 1, 1987).

Title 55, Part 4 was amended by substituting "cultural plates" for "personalized plates," and provided for the issuance of "college plates" (Public Chapter No. 434; effective July 1, 1987).

Section 55-4-111 was amended in 1987 by increasing the motorcycle and autocycle registration fee from $9.75 to $11.75 (Public Chapter No. 446; effective July 1, 1988).

Sections 55-4-237 and 55-21-103 were amended to allow disabled veterans who lease a vehicle to receive free registration and license plates (Public Chapter No. 575; effective March 18, 1988).

Sections 55-21-105 and 55-21-108 were amended to prohibit state colleges and universities from charging parking fees to visitors with a handicapped license or placard or a disabled veteran license. The department of revenue was allowed to enter into reciprocal agreements with other states to honor each others handicapped license plates or placards (Public Chapter No. 601; effective July 1, 1988).

Sections 55-4-203 and 55-4-238 were amended to authorize special license plates for private vehicles of veterans who were present at Pearl Harbor, Hawaii on December 7, 1941. There is a $25 fee plus the regular registration fee (Public Chapter No. 618; effective July 1, 1988).

Title 55, Chapter 4 was amended to provide for the issuance of memorial license plates. This category would include former prisoners of war, medal of honor recipients, disabled veterans, and purple heart recipients (Public Chapter No. 687; effective April 4, 1988).

Section 55-21-151 was amended to provide for decals or placards or deaf drivers' automobiles (Public Chapter No. 766; effective January 1, 1989).

Section 55-4-202 - 203 were amended to provide special license plates for Shriners for $25 in addition to the regular fee (Public Chapter No. 781; effective July 1, 1988).

Section 55-4-235 was amended to allow the spouses of deceased former prisoners-of-war to continue receiving and using their special license plates until they remarry (Public Chapter No. 810; effective July 1, 1988).

Sections 55-4-111 - 117 were amended to change the registration fee or antique vehicles from $11 annually to a $25 fee permanent as long as title to the vehicle remains with the applicant; deletes the installment basis provisions for paying registration fees formerly allowed freight motor vehicle owners; revises requirements for car dealer registration plates; and revises the fees allowed county

clerks for issuing dealer plates (Public Chapter No. 816; effective April 25, 1988).

Title 55, Chapter 4 was amended to provide for special license plates for firefighters for $25 in addition to regular fee (Public Chapter No. 864; effective July 1, 1988).

Section 55-4-103 was amended by increasing the annual fee for motor vehicle registration by $1.00 and deleting the $1.00 additional fee for reflectorized plates (Public Chapter No. 971; effective July 1, 1988).

Motor Vehicle Title

Title 55, Chapter 3 was amended to modify laws dealing with dismantling permits, titling of reconstructed motor vehicles, and an additional $5.00 titling fee and safety inspection of reconstructed motor vehicles (Public Chapter No. 443; effective July 1, 1987).

PETROLEUM TAXES

Section 67-3-503 was amended to provide a partial exemption (40% of the gasoline or motor vehicle fuel tax) for the fuel used in concrete pumpers (Public Chapter No. 229; effective July 1, 1987).

Gasoline

Sections 67-3-603 and 67-3-604 were amended to credit to the wildlife resources fund 0.1074% of taxes collected for administration of the Boating Safety Act of 1965 (Public Chapter No. 350; effective July 13, 1987).

Title 67, Chapter 3 was amended to require carriers of petroleum products to submit certain monthly reports; to allow the commissioner of revenue to enter into reciprocal agreements with other jurisdictions regarding the administration of the Highway Use Fuel Tax; to provide a penalty for retail filling stations which fail to maintain purchase invoices; to provide for recovery of erroneous petroleum tax refunds; and to raise the maximum penalty amount on petroleum tax bonds (Public Chapter No. 693; effective July 1, 1988).

Section 67-3-910 was amended to establish procedures to obtain a petroleum tax refund when petroleum products are exported from the state for resale (Public Chapter No. 704; effective April 8, 1988).

SALES AND USE TAX

Section 67-6-329(a)(23) was added to specifically exempt magazines and books sold by selectively defined out-of-state dealers to Tennessee consumers (Public Chapter No. 32; effective March 20, 1987).

Section 67-6-102 was amended to provide that schools and school support groups should pay sales tax on the cost of items purchased for resale (Public Chapter No. 185; effective July 1, 1987).

Section 67-6-329(a)(10) was added to exempt any natural or artificial substance used in livestock reproduction (Public Chapter No. 255; effective April 27, 1987).

Section 67-6-313(d) was added to provide a use tax exemption for repairs performed in another state on tax exempt interstate commerce vehicles based in Tennessee (Public Chapter No. 294; effective May 6, 1987).

Sections 67-6-102 and 67-6-311 were amended by specifically defining construction machinery and exempting some leases of such machinery from parent to subsidiary corporation (Public Chapter No. 295; effective July 1, 1987).

Title 67, Chapter 6, Part 3 was amended to exempt materials sold to a defined structural metal fabricator for incorporation into fabricated metal products for use outside Tennessee (Public Chapter No. 381; effective July 1, 1987).

Section 67-6-103(b) was amended to transfer sales taxes paid by common carriers on certain fuels to the Transportation Equity Fund (Public Chapter No. 391; effective May 17, 1987).

Section 67-6-329(a) was added to exempt advertising supplements or other printed matter printed in Tennessee and distributed with newspapers (Public Chapter No. 416; effective May 17, 1987).

Title 67, Chapter 6 was amended to define "common carrier" and provide that purchases of tangible personal property in Tennessee, excluding food, drink, and fuel, by an approved common carrier for use outside Tennessee shall be taxed at 3.75% state and 1.5% local rate (Public Chapter No. 428; effective July 1, 1987).

Section 67-6-313(e) was added to exempt the repair in Tennessee of fire fighting equipment owned by a fire department in another state (Public Chapter No. 433; effective May 17, 1987).

Section 67-6-329 was amended to exempt sales of shopper's advertisers from sales tax regardless of the type of paper used (Public Chapter No. 561; effective March 17, 1988).

Sections 67-6-102, 67-6-220, and 67-4-709 were amended to provide for the taxation of flea markets under the sales tax law. Persons making sales at flea markets must pay a non-refundable annual, quarterly, or monthly registration fee which is credited against actual sales tax liability (Public Chapter No. 572; effective January 1, 1989).

Sections 67-6-340 and 67-6-529 were amended to exempt railroad track materials and locomotive radiators which are purchased in Tennessee by railroads for use outside the state (Public Chapter No. 628; effective March 31, 1988).

Section 67-6-702 was amended to provide that the local sales tax on the sale of water or telephone services is to be based on the situs where the property or service is delivered (Public Chapter No. 684; effective July 1, 1988).

Sections 67-6-102, 67-6-702, and 67-6-710 were amended to require persons not located in Tennessee but engaged in the solicitation of a consumer market in Tennessee to collect and remit sales taxes (Public Chapter No. 789; effective January 1, 1989).

Section 67-6-303 was amended to provide that sales of motor vehicles to non-resident military personnel stationed at a naval air station shall be exempt from sales tax to the same extent as sales to military personnel at Fort Campbell (Public Chapter No. 920; effective July 1, 1988).

Section 67-6-341 was amended to exempt the sale of watercraft subject to registration in Tennessee but which are not registered and are removed for use in another state within 3 calendar days of purchase (Public Chapter No. 976; effective May 12, 1988 but retroactive if certain conditions are met).

Section 67-6-218 was amended to impose a reduced sales tax rate of 1.5% on the sale of coal, wood, wood by products, or fuel oil used as energy fuel in the production of nursery and greenhouse crops (Public Chapter No. 1030; effective May 18, 1988).

C O U R T D E C I S I O N S

FRANCHISE AND EXCISE TAXES

First American National Bank of Knoxville V. Olsen (Tenn. November 23, 1987)

The court held that the amendment of T.C.A. Section 67-4-805 to include state obligations in the excise tax base does not conflict with T.C.A. Section 9-9-112 which exempts such obligation from tax since the excise tax is not a property tax imposed on such obligations, but rather a tax on the privilege of doing business in corporate form. See Nat'l Life & Accident Ins. Co. V. Dempster, 79 S.W.2d 564 (1934). Since this distinction as a privilege tax had been established as a matter of law by the Dempster case prior to the amendment to T.C.A. Section 67-4-805, such amendment is not an impairment of contract.

Further, the excise tax as amended is within the exceptions to the general prohibition against the taxation of federal obligations provided by 31 U.S.C. Section 3124(a).

The court also held that the net loss carryover provided at T.C.A. Section 67-4-805(2)(c) is intended to permit the carryover of actual economic losses, and thus total income, including state and federal obligations, must be included in the calculation of the loss.

First Tennessee Bank et al. V. Olsen 736 S.W.2d 601 (Tenn. 1987)

The court held that the interest income from obligations issued by either the Federal National Mortgage Association (FNMA) or the Government National Mortgage Association (GNMA) is subject to the state excise tax. Although guaranteed by either FNMA or GNMA, these certificates are issued by private financial institutions who are the primary obligors, and, therefore, do not qualify for exemption from state taxation as direct or certain obligations of the United States.

INHERITANCE TAX

McFaddin V. Jackson 738 S.W.2d 176 (Tenn. 1987)

The court held that the amendment to T.C.A. Section 30-1602 which adopted Section 2039 of th- Internal Revenue Code as a standard for determining tax liability also incorporated by reference future amendments to the federal statute arising after the date of the amendment. The incorporation of future amendments does not constitute an unconstitutional delegation of the legislature's taxing power since the incorporation by references is based on the happening of a future event which is selected by the legislature and which becomes effective immediately, and the legislature retains the right

to withdraw its approval of any future amendments to the federal statute.

Kelly V. Taylor 740 S.W.2d 719 (Tenn. 1987)

The court held that a beneficial interest in a Florida trust which holds real property in Tennessee as a corpus is an interest in real property rather than intangible personal property and is, therefore, subject to Tennessee's inheritance tax.

SALES AND USE TAXES

Scholl, Inc. V. Jackson 731 S.W.2d 893 (Tenn. 1987)

The court held that the sale of display racks by a manufacturer to a purchaser who subsequently distributed the racks to its customers at no charge is not a sale for resale as defined in Tenn. Admin. Comp. 1320-5-1-.68 and, therefore, subject to state sales tax.

P & P Enterprises, Inc., d/b/a New Image Tans V. Celauro 733 S.W.2d 878 (Tenn. 1987)

The court held that a tanning bed operation provides services similar to those offered by health clubs under T.C.A. Section 67-6-212, and the services are amusements subject to tax in accordance with that Section.

Service Merchandise Co. V. Jackson 735 S.W.2d 443 (Tenn. 1987)

Following the standards set forth in Vector Co. V. Benson, 491 S.W.2d 612 (Tenn. 1973), the court held that a company aircraft used primarily for periodic interstate flights but operated, hangared and staffed in Tennessee is subject to Tennessee use tax. Periodic flights to points outside the state constitute interstate movement rather than interstate consumption as distinguished in Southern Pacific Co. V. Gallagher, 306 U.S. 167 (1937). Further, because the Tennessee use tax does not make provision for apportionment, the entire value of the airplane is subject to tax although only a minimal percentage of flights are intrastate.

South Central Bell Telephone Company V. Celauro 735 S.W.2d 228 (Tenn. 1987)

The court held that income derived from "end user" charges paid by local telephone customers as part of the fixed plant costs of interstate long distance service, is income generated by interstate commerce. Since T.C.A. Section 67-4-407 imposes the gross receipts tax only on intrastate businesses, the tax is not applicable to income from end user charges. However, a state sales tax may be levied on the end user charges because such tax meets the requirements set forth in Complete Auto Transit V. Brady, 430 U.S. 274 (1977) that (1) the taxed activity has a substantial nexus to the

state, (2) the tax is fairly apportioned to the state, (3) the tax does not discriminate against interstate commerce, and (4) the tax is fairly related to services provided within the state.

Standard Advertising Agency, Inc. V. Jackson 735 S.W.2d 441 (Tenn. 1987)

The court held that a wholly owned subsidiary corporation is liable for sales tax on the procurement and delivery of tangible personal property to its parent corporation rather than as the agent of the parent.

Tennessee Farmers' Cooperative V. Jackson 736 S.W.2d 87 (Tenn. 1987)

Pursuant to the principal business standard found in T.C.A. Section 67-6-206(b)(2), a taxpayer who is engaged in a variety of sales activities will not be considered to be engaged in the business of manufacture if the sale of goods manufactured by the taxpayer do not equal to at least 51% of its gross sales of all products. The "51% test" used by the Commissioner of Revenue to determine a taxpayer's status as a manufacturer bears a rational relationship to the statutory classification and is consistent with the statutory intent.

Jack Daniel Distillery V. Jackson 740 S.W.2d 413 (Tenn. 1987)

The court held that a subsidiary corporation who purchases materials out-of-state and then delivers possession and transfers title to the materials to the parent corporation in Tennessee is subject to sales tax in Tennessee. Because title is transferred and delivery made in Tennessee, the exemption from taxation of goods imported into this state for the purpose of export found in T.C.A. Section 67-6-313 is not applicable even though the parent company intended to export the materials immediately.

Bean Dredging Corp. V. Olsen 742 S.W.2d 259 (Tenn. 1987)

Although taxpayer's vessel was engaged in dredging activities on the Mississippi River covering territory in both Tennessee and Arkansas, it was not exempt from Tennessee tax in accordance with T.C.A. Section 67-6-321 because the vessel was docked in Tennessee for lengthy and substantial periods of time during each of the tax years. Under the rationale of Vector Company v. Benson, 491 S.W.2d 612 (Tenn. 1973), storage and maintenance of personal property in Tennessee which is also involved in periodic interstate activities does not constitute property used in interstate commerce.

The Quaker Oats Co. V. Jackson 745 S.W.2d 269 (Tenn. 1988)

Materials used by the company in its manufacturing process which are salvaged after use and resold at a reduced price to the supplier are not materials consumed in manufacturing in accordance with Tenn. Admin. Corp. 1320-5-1-.40(2) and, therefore, subject to tax. The Commissioner's requirement that a material is only considered to be

consumed if it has been entirely used up within 25 days and with only scrap value at the end of processing is not inconsistent with T.C.A. Section 67-6-102(13)(E).

Nasco, Inc. V. Jackson 748 S.W.2d 193 (Tenn. 1988)

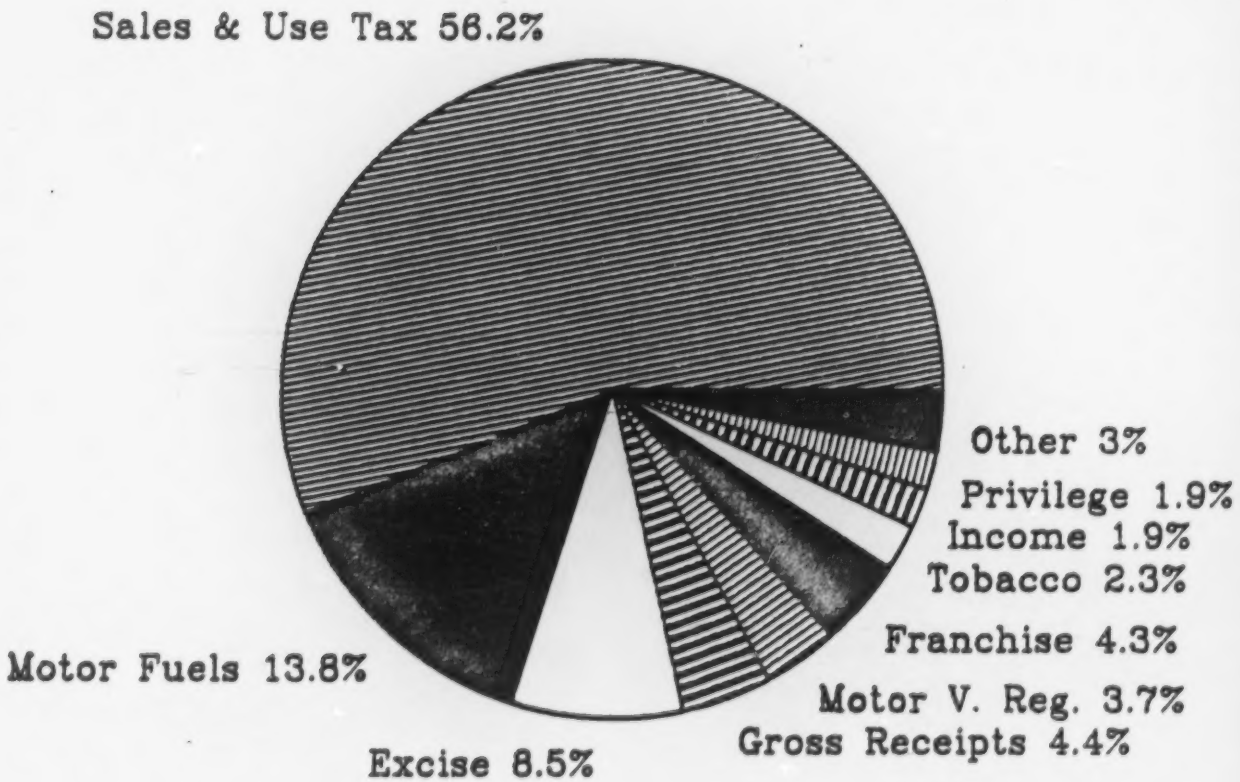
The court held that component parts used in the manufacture of advertising materials for the company's own use and not for resale at the company's Tennessee facility are subject to Tennessee tax even though the parts were purchased in other states and the finished product sent outside of Tennessee. Because the parts were used in the manufacture of products in Tennessee, the component parts are not entitled to the exemption from taxation set forth in Beecham Laboratories v. Woods, 569 S.W.2d 456 (Tenn. 1978) which held that the storage and inventory of finished products in Tennessee before export are not taxable activities within Tennessee.

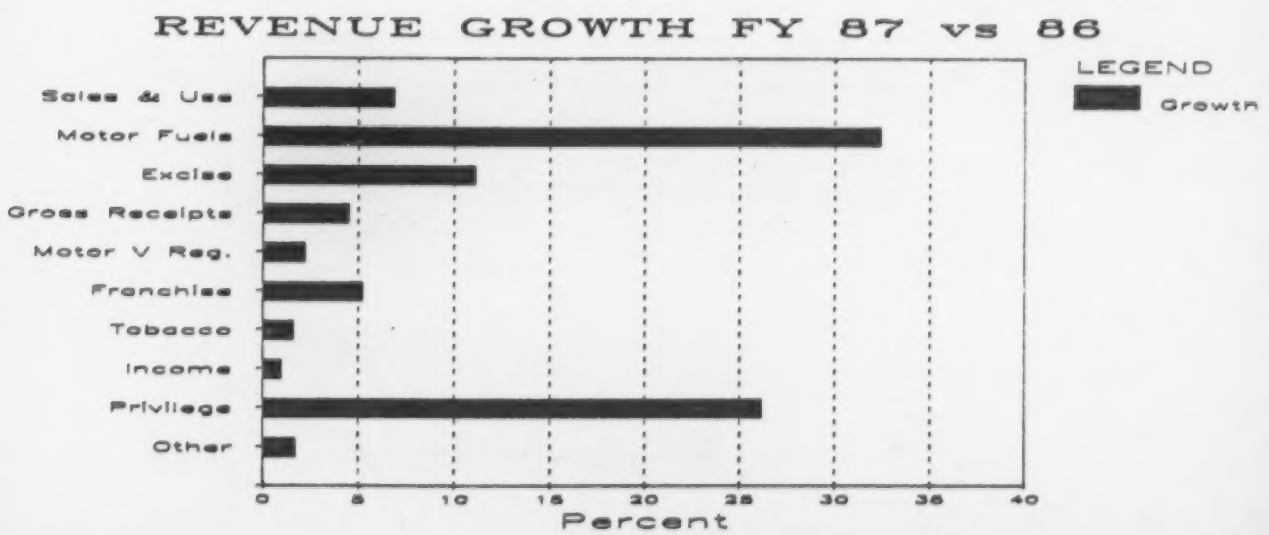
PART IV

STATISTICS ON SELECTED TENNESSEE TAXES

Sources of Tax Revenue
FY 1987

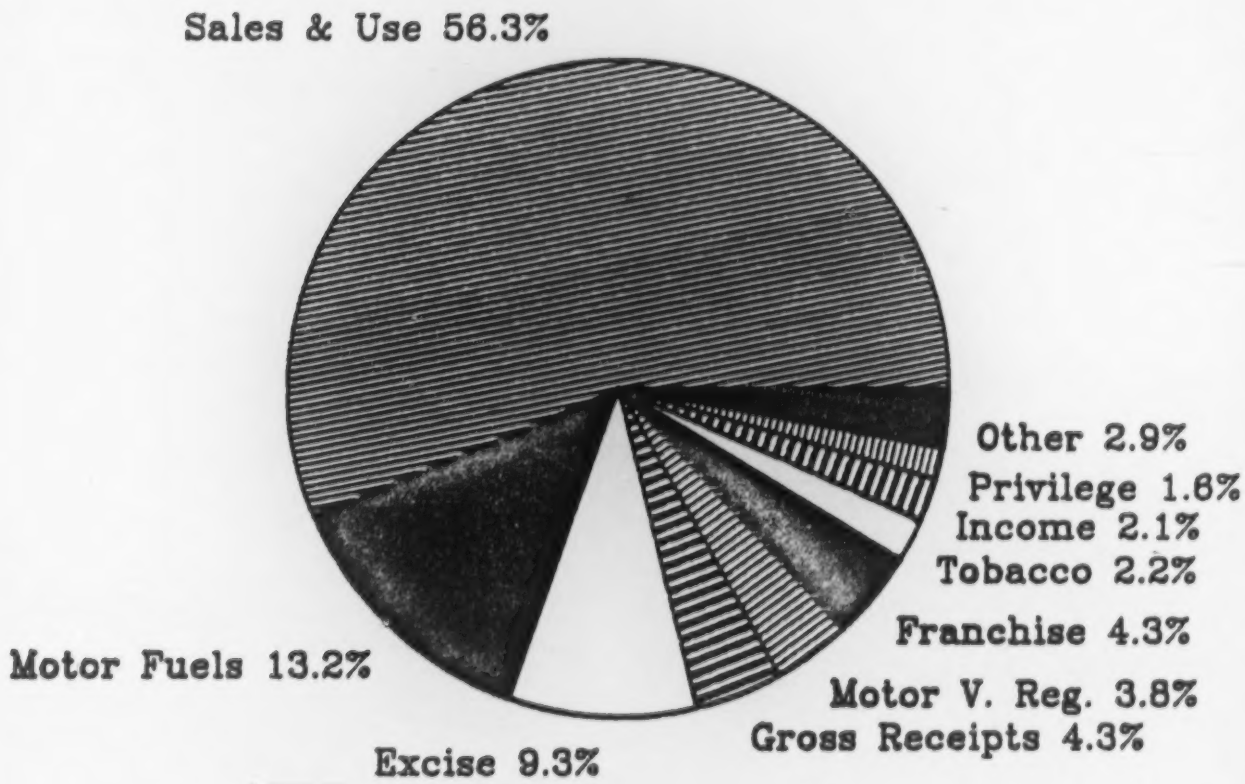
Figure 2





Sources of Tax Revenue
FY 1988

Figure 3



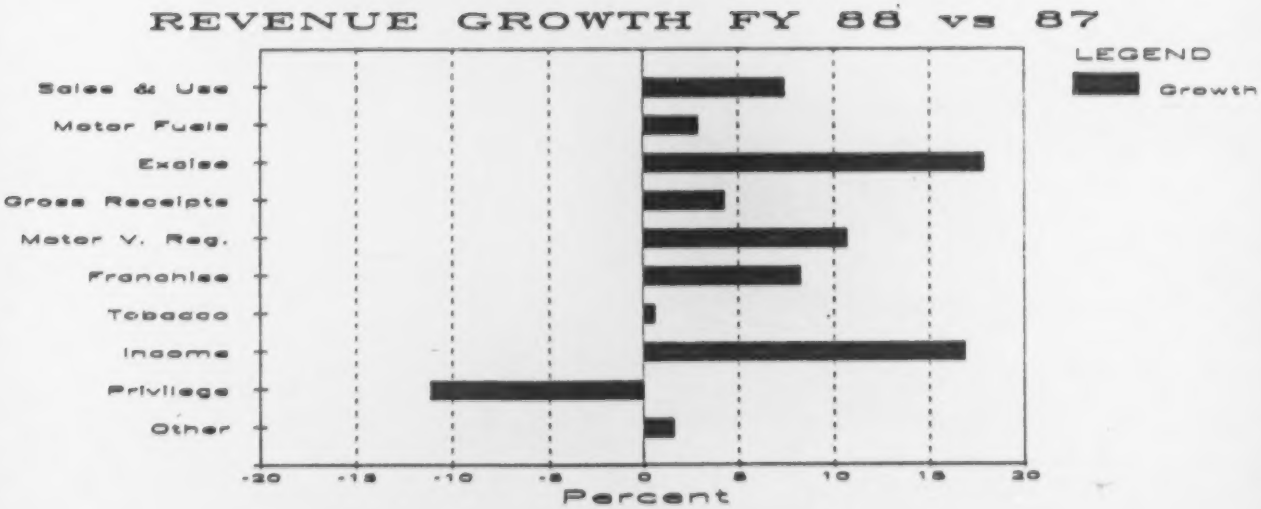


TABLE 1 DEPARTMENT COLLECTIONS BY SOURCE

TAX SOURCE	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988
Alcoholic Beverage	27,876,617	28,697,008	29,130,113	30,016,280	30,189,948	30,709,735	30,864,864	30,084,125	29,480,350	29,042,523
Beer	9,814,744	9,332,156	10,050,561	11,952,357	10,917,288	11,570,192	11,754,481	11,867,637	12,515,000	12,820,572
Business	4,050,100	5,356,524	5,525,036	5,890,204	7,474,298	7,783,131	8,753,728	10,361,580	9,579,816	10,651,907
Coin Amusement	0	0	0	0	0	4,029,039	2,824,517	1,891,066	1,395,248	1,365,944
Excise	186,088,453	198,221,751	195,064,951	206,835,134	203,857,519	226,242,062	259,197,550	268,617,566	298,644,360	352,120,221
Filing Fees	596,027	692,131	606,019	644,147	715,190	283,127	(37,648)	13,698	33,948	(33,236)
Franchise	41,001,230	43,937,987	45,704,592	49,511,249	56,740,541	69,482,637	114,722,321	143,624,400	151,213,216	163,782,372
Gasoline	178,843,729	163,532,011	157,102,077	201,167,647	200,320,443	200,043,930	195,779,925	271,599,328	379,685,659	380,869,916
Gross Receipts	72,970,893	89,450,414	109,714,461	126,834,918	134,356,598	139,264,696	147,508,180	147,993,570	154,731,975	161,499,577
Income	26,032,457	30,800,100	35,677,777	44,468,965	52,150,812	54,723,405	61,825,304	67,431,653	68,122,601	79,650,119
Inheritance & Gift	37,492,901	28,307,485	26,673,856	28,638,032	36,208,230	36,426,281	32,938,796	28,811,950	31,756,739	33,483,771
Mixed Drink	11,145,305	12,295,360	13,966,510	16,115,822	17,764,720	18,035,800	19,218,346	19,906,652	20,764,789	21,628,524
Motor Fuel	31,757,428	31,174,132	32,541,250	49,123,496	52,355,383	58,279,283	60,453,858	63,918,918	75,497,531	86,936,641
Motor Vehicle Regist	89,893,281	90,760,987	89,785,024	105,635,684	104,607,815	111,893,078	117,897,292	123,956,612	125,896,331	139,834,401
Motor Vehicle Title	3,237,025	3,171,194	3,089,960	3,147,508	3,433,102	3,599,273	3,630,093	3,830,006	4,774,231	4,873,612
Privilege	29,257,316	29,438,037	29,573,139	28,042,942	30,692,941	39,997,915	44,948,023	53,606,127	67,659,774	68,092,225
Sales & Use	938,663,131	978,120,819	1,039,459,775	1,112,636,443	1,171,533,018	1,349,856,945	1,738,366,527	1,858,168,211	1,986,691,945	2,134,850,939
Severance	2,092,982	2,203,625	2,552,535	2,511,825	3,418,574	3,332,547	2,819,310	2,316,053	1,580,517	1,819,606
Special Petroleum	35,978,236	32,078,885	30,709,994	29,854,670	30,261,392	31,705,360	32,252,257	33,804,574	34,840,315	35,689,880
Tobacco	72,028,548	73,820,121	77,057,695	78,441,904	78,337,555	76,873,664	80,134,916	80,443,367	81,777,157	82,297,577
TOTAL	1,798,818,412	1,851,390,727	1,934,073,333	2,131,470,026	2,225,335,367	2,474,932,179	2,965,850,436	3,222,247,093	3,535,841,502	3,793,277,091

Detail may not add to total due to rounding.
() denotes negative number.

TABLE 2
PERCENTAGE OF DEPARTMENT COLLECTIONS BY SOURCE

TAX SOURCE	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988
Alcoholic Beverage	1.55	1.55	1.51	1.41	1.36	1.24	1.04	0.93	0.83	0.77
Beer	0.55	0.51	0.52	0.56	0.49	0.47	0.40	0.37	0.35	0.34
Business	0.23	0.29	0.29	0.28	0.34	0.31	0.29	0.32	0.27	0.28
Coin Amusement	0.00	0.00	0.00	0.00	0.00	0.16	0.09	0.06	0.03	0.03
Excise	10.34	10.71	10.09	9.70	9.16	9.14	8.74	8.34	8.45	9.28
Filing Fees	0.03	0.04	0.03	0.03	0.03	0.01	0.00	0.00	0.00	0.00
Franchise	2.28	2.37	2.36	2.32	2.55	2.81	3.87	4.46	4.28	4.32
Gasoline	9.94	8.83	8.13	9.44	9.00	8.08	6.60	8.43	10.74	10.04
Gross Receipts	4.06	4.83	5.67	5.95	6.04	5.63	4.97	4.59	4.38	4.26
Income	1.45	1.67	1.85	2.09	2.34	2.21	2.08	2.09	1.93	2.10
Inheritance & Gift	2.08	1.53	1.38	1.34	1.63	1.47	1.11	0.89	0.90	0.88
Mixed Drink	0.62	0.66	0.72	0.76	0.80	0.76	0.65	0.62	0.59	0.57
Motor Fuel	1.76	1.69	1.68	2.30	2.35	2.35	2.04	1.98	2.14	2.29
Motor Vehicle Regist	5.00	4.90	4.64	4.96	4.70	4.52	3.98	3.85	3.56	3.69
Motor Vehicle Title	0.18	0.17	0.16	0.15	0.15	0.15	0.12	0.12	0.14	0.13
Privilege	1.63	1.59	1.53	1.31	1.38	1.62	1.52	1.66	1.91	1.58
Sales & Use	52.18	52.83	53.74	52.20	52.65	54.54	58.61	57.67	56.19	56.28
Severance	0.12	0.12	0.13	0.12	0.15	0.13	0.10	0.07	0.04	0.05
Special Petroleum	2.00	1.73	1.59	1.40	1.36	1.28	1.09	1.05	0.96	0.94
Tobacco	4.00	3.99	3.98	3.68	3.52	3.11	2.70	2.50	2.31	2.17
TOTAL	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

TABLE 3
SALES AND USE TAX COLLECTIONS BY COUNTY
FISCAL YEARS 1982-1988
(In Thousands)

County	1982	1983	1984	1985	1986	1987	1988
Anderson	16,965	18,407	20,431	24,667	26,878	28,517	32,771
Bedford	5,336	5,489	6,336	7,887	8,134	8,553	9,314
Benton	2,085	2,278	2,623	3,434	3,591	3,811	3,951
Bledsoe	593	623	723	915	989	1,049	1,073
Blount	18,311	19,746	23,328	29,303	31,652	34,564	37,279
Bradley	14,151	15,298	18,194	22,228	23,883	25,253	26,990
Campbell	6,188	6,269	6,847	8,243	8,296	7,952	8,070
Cannon	934	981	1,048	1,247	1,361	1,440	1,527
Carroll	3,643	3,832	4,556	5,565	5,475	5,911	6,102
Carter	5,956	6,185	7,109	9,110	9,410	10,004	10,943
Cheatham	1,810	1,935	2,076	2,900	3,517	3,618	3,553
Chester	1,372	1,388	1,658	2,042	2,238	2,383	2,441
Claiborne	2,769	2,958	3,090	3,839	3,733	3,855	4,321
Clay	627	727	864	992	1,042	1,119	1,251
Cocke	4,315	4,529	5,086	6,257	6,490	6,880	7,299
Coffee	11,036	11,114	12,935	16,686	18,209	19,282	20,451
Crockett	1,339	1,439	1,590	1,991	2,224	2,266	2,400
Cumberland	5,470	5,750	6,651	8,517	9,103	9,966	10,650
Davidson	171,839	184,633	220,742	289,770	321,723	344,352	361,810
Decatur	1,456	1,514	1,938	2,663	2,606	2,614	2,814
DeKalb	1,962	2,010	2,273	2,869	3,011	3,200	3,413
Dickson	5,335	5,737	6,710	8,982	10,211	11,214	11,988
Dyer	6,771	7,088	8,384	10,707	11,872	12,644	14,091
Fayette	2,098	2,117	2,413	2,997	3,177	3,181	3,328
Fentress	1,702	1,804	1,995	2,496	2,572	2,454	2,588
Franklin	4,439	4,736	5,353	6,746	7,457	7,598	7,757
Gibson	8,361	8,282	9,711	11,802	12,185	13,033	13,519
Giles	4,042	4,122	4,861	6,104	6,069	6,344	6,865
Grainger	1,154	956	1,121	1,328	1,370	1,448	1,549
Greene	8,931	9,780	11,041	14,244	14,866	15,351	16,272
Grundy	1,184	1,093	1,124	1,355	1,472	1,486	1,484
Hamblen	11,849	12,543	14,502	19,289	18,500	19,473	22,186
Hamilton	79,334	82,906	94,624	119,331	126,444	136,489	147,716
Hancock	376	398	399	503	479	496	521
Hardeman	2,883	3,118	3,536	4,330	4,721	4,943	5,125
Hardin	4,333	4,512	5,102	6,375	6,325	6,464	7,049
Hawkins	4,748	5,192	5,684	7,202	7,943	7,606	8,151
Haywood	2,863	2,964	3,375	4,191	4,182	4,618	4,896
Henderson	3,044	3,294	3,943	4,881	4,902	5,233	5,532
Henry	5,687	5,698	6,540	8,317	8,563	9,014	9,631
Hickman	1,742	1,820	2,095	2,490	2,541	2,568	2,779
Houston	630	631	706	908	942	935	969
Humphreys	3,043	2,865	3,238	4,031	4,246	4,605	4,505
Jackson	559	631	762	868	918	994	1,024
Jefferson	3,834	3,883	4,274	5,441	5,650	6,021	6,588
Johnson	1,508	1,567	1,732	2,128	2,155	2,212	2,351
Knox	101,385	110,592	117,659	153,626	163,656	174,092	187,974
Lake	839	805	853	1,063	1,012	956	975
Lauderdale	3,076	3,098	3,600	4,389	4,794	4,790	5,239

TABLE 3
SALES AND USE TAX COLLECTIONS BY COUNTY
FISCAL YEARS 1982-1988
(In Thousands)

County	1982	1983	1984	1985	1986	1987	1988
Lawrence	5,400	5,526	6,773	8,028	8,586	8,705	9,684
Lewis	1,056	1,074	1,386	1,565	1,709	1,654	1,819
Lincoln	4,081	4,191	5,095	6,320	6,515	7,010	7,378
Loudon	6,151	5,753	5,420	7,177	6,669	7,351	7,733
McMinn	8,653	8,972	9,999	13,707	13,286	13,786	14,849
McNairy	2,793	2,856	3,309	4,064	4,162	4,319	4,380
Macon	1,922	1,943	2,146	2,625	2,663	3,148	3,382
Madison	20,931	21,275	25,807	31,865	36,859	37,609	39,377
Marion	4,334	4,284	4,823	6,020	6,218	6,476	7,213
Marshall	3,425	3,654	4,474	5,772	6,019	6,308	6,782
Maury	10,189	10,791	12,970	16,518	18,121	20,202	22,123
Meigs	1,292	1,319	1,473	1,773	1,408	1,419	1,587
Monroe	4,553	4,759	5,376	6,800	7,008	7,276	7,731
Montgomery	16,091	16,802	19,446	24,391	26,048	28,516	30,983
Moore	704	509	478	440	498	479	875
Morgan	1,169	1,093	1,206	1,475	1,613	1,602	1,768
Obion	6,147	6,477	7,466	9,333	9,392	9,773	10,247
Overton	1,895	1,938	2,171	2,727	2,899	2,965	3,178
Perry	587	586	681	931	980	881	905
Pickett	431	442	495	591	631	640	706
Polk	1,550	1,497	1,692	2,015	2,021	2,107	2,033
Putnam	10,223	11,029	13,003	16,926	17,599	19,762	21,601
Rhea	3,101	3,456	3,739	4,894	5,474	5,609	5,601
Roane	14,357	14,366	16,132	18,607	15,055	15,488	19,981
Robertson	4,942	5,321	5,930	7,757	8,355	9,385	10,109
Rutherford	19,718	22,051	26,828	34,891	38,855	43,646	46,314
Scott	2,916	2,670	2,819	3,474	3,444	3,254	3,503
Sequatchie	1,169	1,166	1,310	1,697	1,939	1,848	1,895
Sevier	13,703	15,630	16,657	22,959	25,243	29,878	33,774
Shelby	206,959	215,876	255,187	325,545	348,568	373,467	394,124
Smith	2,145	2,252	2,556	3,382	3,543	3,505	3,417
Stewart	791	802	912	1,235	1,287	1,443	1,435
Sullivan	39,516	41,571	45,060	58,189	60,699	60,563	64,119
Sumner	12,515	13,889	16,334	21,708	23,119	25,472	27,300
Tipton	3,861	3,976	4,790	5,990	6,240	6,362	6,834
Trousdale	861	684	710	929	944	983	1,042
Unicoi	2,003	2,085	2,383	2,916	2,942	2,954	3,234
Union	997	959	1,024	1,287	1,235	1,353	1,381
Van Buren	207	224	299	344	349	358	377
Warren	5,703	6,045	7,207	9,149	9,338	9,565	10,168
Washington	21,038	22,177	25,398	32,363	32,730	35,305	37,515
Wayne	1,468	1,377	1,639	1,957	1,982	2,258	2,194
Weakley	4,350	4,573	5,207	6,501	6,663	6,996	7,504
White	2,614	2,665	3,205	4,270	4,522	4,905	5,195
Williamson	9,766	11,094	13,758	20,065	25,130	28,610	29,719
Wilson	7,963	8,487	10,136	13,397	14,870	16,990	18,562
Out of State	62,491	62,031	69,519	96,537	101,951	111,655	132,138
TOTAL	1,112,636	1,171,533	1,349,857	1,738,367	1,858,168	1,986,692	2,134,851

Total may not add due to rounding.

TABLE 4
APPORTIONMENT OF COLLECTIONS BY FUND
FISCAL YEARS 1984-1988
(IN THOUSANDS)

	1984	1985	1986	1987	1988
TO GENERAL FUND:					
Alcoholic Beverage	24,518	24,650	24,019	23,540	23,205
Beer	7,743	7,869	7,916	8,351	8,548
Business	7,783	8,754	10,362	9,580	10,652
Coin Amusement	4,029	2,825	1,891	1,395	1,366
Corp. Filing Fees	283	(38)	14	34	(33)
Excise	182,274	207,550	219,380	224,507	279,492
Franchise	53,483	98,722	127,624	135,213	147,782
Gasoline	2,864	2,585	3,623	4,085	4,178
Gross Receipts	109,328	111,060	109,787	117,499	115,691
Income	37,288	42,240	46,057	44,992	52,147
Inheritance	36,426	32,939	28,812	31,757	33,484
Mixed Drink	677	707	714	773	807
Motor Fuel	1,190	1,318	1,341	1,353	1,493
Motor Vehicle	5,570	3,795	3,977	3,269	4,311
M.V. Title Fees	3,599	3,630	3,830	4,774	4,874
Privilege	31,085	34,078	40,956	50,273	40,809
Sales & Use	463,019	510,133	545,228	582,423	624,743
Severance	885	784	604	283	432
Special Petroleum	394	405	436	440	473
Tobacco	97	126	415	423	432
Total	972,535	1,094,131	1,176,987	1,244,963	1,354,886
TO GENERAL FUND EARMARKED REVENUE:					
Sales - Education	799,603	1,131,624	1,209,612	1,293,277	1,387,556
Tobacco - Education	76,777	80,009	80,028	81,354	81,866
Mixed Drink - Education	9,080	9,256	9,596	9,996	10,411
Total	885,459	1,220,889	1,299,236	1,384,627	1,479,833
TO HIGHWAY FUND:					
Gasoline	82,815	80,627	110,402	186,282	194,162
Special Petroleum	19,295	19,831	21,352	21,583	23,199
Motor Fuel	35,499	36,794	38,940	50,175	59,677
Motor Vehicle	106,323	114,102	117,285	119,235	129,753
Sales	----	----	----	----	3,330
Total	243,932	251,354	287,979	374,275	410,121
TO SINKING FUND:					
Excise	39,400	44,500	40,900	63,600	61,000
Franchise	16,000	16,000	16,000	16,000	16,000
Gasoline	29,300	29,300	29,300	32,000	24,300
Sales & Use	14,480	15,967	17,067	18,248	19,578
Total	99,180	105,767	103,267	129,848	120,878

TABLE 4
APPORTIONMENT OF COLLECTIONS BY FUND
FISCAL YEARS 1984-1988
(IN THOUSANDS)

	1984	1985	1986	1987	1988
TO COUNTIES:					
Alcoholic Beverage	5,108	5,126	4,995	4,885	4,800
Beer	1,154	1,172	1,192	1,255	1,288
Excise	2,803	4,553	5,229	6,533	7,242
Gasoline	56,177	54,986	84,928	104,293	104,894
Gross Receipts	20,887	25,456	26,629	25,538	31,351
Income	4,277	5,015	5,440	5,589	6,673
Mixed Drink	3,224	3,281	3,452	3,553	3,599
Motor Fuel	14,392	14,892	15,757	15,978	17,176
Severance	1,681	1,789	1,690	1,298	1,388
Special Petroleum	4,579	4,579	4,579	4,579	4,579
Total	114,282	120,849	153,891	173,501	182,990
TO MUNICIPALITIES:					
Alcoholic Beverage	4	4	8	10	6
Beer	1,154	1,172	1,192	1,255	1,288
Excise	1,765	2,594	3,108	4,005	4,386
Gasoline	28,258	27,663	42,618	52,279	52,588
Gross Receipts	7,638	9,595	10,096	10,056	12,591
Income	13,158	14,570	15,935	17,542	20,831
Mixed Drink	5,855	5,975	6,144	6,443	6,811
Motor Fuel	7,199	7,449	7,881	7,992	8,591
Sales & Use	72,126	80,014	85,632	92,097	98,890
Special Petroleum	7,378	7,378	7,378	7,378	7,378
Total	144,536	156,414	179,992	199,057	213,360
TO MISCELLANEOUS:					
Alcoholic Beverage	1,080	1,084	1,062	1,045	1,032
Beer	1,519	1,542	1,569	1,653	1,695
Gasoline	630	619	728	747	748
Gross Receipts	1,412	1,397	1,482	1,639	1,867
Motor Vehicle	0	0	2,694	3,392	5,770
Privilege	8,913	10,858	12,650	17,387	19,283
Sales & Use	629	629	629	647	754
Severance	767	246	21	0	0
Special Petroleum	60	60	60	60	60
Total	15,009	16,445	20,895	29,570	31,209
Total Apportioned	2,474,932	2,965,850	3,222,247	3,535,842	3,793,277

() denote negative number. Totals may not add due to rounding.

TABLE 5
PERCENTAGE APPORTIONMENT OF COLLECTIONS BY FUND
FISCAL YEARS 1984-1988

	1984	1985	1986	1987	1988
TO GENERAL FUND:					
Alcoholic Beverage	79.8	79.87	79.84	79.85	79.90
Beer	66.2	66.94	66.70	66.73	66.68
Business	100.0	100.00	100.00	100.00	100.00
Coin Amusement	100.0	100.00	100.00	100.00	100.00
Corp. Filing Fees	100.0	100.00	100.00	100.00	100.00
Excise	80.7	80.07	81.67	75.18	79.37
Franchise	76.7	86.05	88.86	89.42	90.23
Gasoline	1.3	1.32	1.33	1.08	1.09
Gross Receipts	78.0	75.29	74.19	75.94	71.64
Income	68.4	68.32	68.30	66.05	65.47
Inheritance	100.0	100.00	100.00	100.00	100.00
Mixed Drink	3.9	3.68	3.59	3.72	3.73
Motor Fuel	2.4	2.18	2.10	1.79	1.72
Motor Vehicle	4.8	3.22	3.21	2.60	3.08
M.V. Title Fees	100.0	100.00	100.00	100.00	100.00
Privilege	77.2	75.82	76.40	74.30	67.91
Sales & Use	34.0	29.34	29.34	29.32	29.26
Severance	25.6	27.80	26.09	17.91	23.74
Special Petroleum	1.4	1.25	1.29	1.29	1.33
Tobacco	0.3	0.16	0.52	0.52	0.52
Total	39.0	36.89	36.53	35.21	35.72
TO GENERAL FUND EARMARKED REVENUE:					
Sales - Education	59.24	65.10	65.10	65.10	65.00
Tobacco - Education	99.87	99.84	99.48	99.48	99.48
Mixed Drink - Ed.	48.21	48.16	48.21	48.14	48.14
Total	35.78	41.17	40.32	39.16	39.01
TO HIGHWAY FUND:					
Gasoline	41.40	41.18	40.65	49.06	50.98
Special Petroleum	60.86	61.48	63.16	63.40	65.00
Motor Fuel	60.31	60.86	60.92	66.46	68.64
Motor Vehicle	95.32	96.78	94.62	94.71	92.79
Sales	---	---	---	---	0.16
Total	9.86	8.48	8.94	10.59	10.81
TO SINKING FUND:					
Excise	17.42	17.17	15.22	21.30	17.32
Franchise	23.03	13.95	11.14	10.58	9.77
Gasoline	14.65	14.97	10.79	8.43	6.38
Sales & Use	1.07	0.92	0.92	0.92	0.92
Total	4.01	3.57	3.20	3.67	3.19

TABLE 5
PERCENTAGE APPORTIONMENT OF COLLECTIONS BY FUND
FISCAL YEARS 1984-1988

	1984	1985	1986	1987	1988
TO COUNTIES:					
Alcoholic Beverage	16.63	16.61	16.60	16.59	16.53
Beer	9.97	9.97	10.04	10.03	10.05
Excise	1.24	1.76	1.95	2.19	2.06
Gasoline	28.08	28.08	31.27	27.47	27.54
Gross Receipts	15.00	17.26	17.99	16.50	19.55
Income	7.82	8.11	8.07	8.20	8.38
Mixed Drink	17.12	17.07	17.34	17.11	16.64
Motor Fuel	24.69	24.64	24.65	21.16	19.76
Severance	50.44	63.46	72.98	82.09	76.26
Special Petroleum	14.44	14.20	13.55	13.45	12.83
Total	4.62	4.87	4.78	4.91	4.82
TO MUNICIPALITIES:					
Alcoholic Beverage	0.01	0.01	0.03	0.02	0.02
Beer	9.97	9.97	10.04	10.03	10.05
Excise	0.78	1.00	1.16	1.34	1.25
Gasoline	14.13	14.13	15.69	13.77	13.81
Gross Receipts	5.49	6.50	6.82	6.50	7.66
Income	24.04	23.57	23.63	25.75	26.15
Mixed Drink	31.08	31.09	30.86	31.03	31.49
Motor Fuel	12.35	12.32	12.33	10.59	9.88
Sales & Use	5.34	4.60	4.61	4.63	4.63
Special Petroleum	23.27	22.88	21.82	21.67	20.67
Total	6.22	5.27	5.58	5.63	5.82
TO MISCELLANEOUS:					
Alcoholic Beverage	3.52	3.51	3.53	3.54	3.55
Beer	13.13	13.12	13.22	13.21	13.22
Gasoline	0.31	0.32	0.27	0.20	0.20
Gross Receipts	1.01	0.95	1.00	1.06	1.16
Motor Vehicle Regist	0.00	0.00	2.17	2.69	4.13
Privilege	22.28	24.18	23.60	25.70	32.09
Sales & Use	0.05	0.04	0.03	0.03	0.04
Severance	23.02	8.74	0.93	0.00	0.00
Special Petroleum	0.19	0.19	0.18	0.18	0.17
Total	0.61	0.55	0.65	0.84	0.83
Total Apportioned	100.00	100.00	100.00	100.00	100.00

TABLE 6
1987 COUNTY FUND DISTRIBUTIONS

County	Excise	Special Petroleum	Mixed Drink	Income	Gasoline And Motor Fuel	Beer	Alcoholic Beverage	T.V.A. Replacement
Anderson	52,393	66,987	475	46,033	1,310,351	13,255	62,883	398,623
Bedford	41,148	27,767	5,366	36,079	1,160,468	13,255	36,107	189,011
Benton	10,899	14,822	156	8,824	1,010,699	13,255	23,216	497,398
Bledsoe	12,779	9,428	0	7,279	984,136	13,255	19,293	125,559
Blount	93,312	77,356	17,679	226,598	1,551,883	13,255	78,122	364,231
Bradley	94,951	67,187	13,964	71,440	1,310,933	13,255	63,013	409,429
Campbell	70,992	34,737	4,975	15,927	1,183,572	13,255	40,723	366,759
Cannon	1,596	10,179	0	12,323	892,752	13,255	15,996	101,219
Carroll	36,729	28,134	0	9,287	1,245,408	13,255	39,734	208,792
Carter	33,300	49,938	4,645	22,769	1,208,337	13,255	49,754	236,670
Cheatham	21,496	21,501	0	16,288	991,359	13,255	25,962	121,687
Chester	29,195	12,659	0	6,223	919,095	13,255	18,371	98,530
Claiborne	58,398	24,464	926	13,109	1,111,366	13,255	32,378	253,817
Clay	5,887	7,635	0	3,260	848,610	13,255	12,868	72,282
Cocke	20,877	28,639	164	16,617	1,124,168	13,255	35,101	243,804
Coffee	34,512	38,107	0	27,387	1,193,287	13,255	57,412	238,672
Crockett	16,708	14,861	1,336	7,070	921,902	13,255	19,648	97,854
Cumberland	10,346	28,523	27,687	68,487	1,307,321	13,255	42,442	230,212
Davidson	1,294,573	475,266	1,864,261	896,775	4,103,863	13,255	391,464	1,222,971
Decatur	8,501	10,799	2,883	7,809	944,589	13,255	18,419	197,469
DeKalb	37,881	13,517	421	9,446	919,630	13,255	18,846	100,986
Dickson	46,036	29,877	2,745	22,629	1,176,428	13,255	37,867	187,746
Dyer	40,777	34,478	0	18,860	1,238,357	13,255	42,800	203,185
Fayette	32,888	25,170	2,751	10,506	1,304,233	13,255	40,546	227,762
Fentress	20,852	14,747	0	6,339	1,086,961	13,255	26,258	154,195
Franklin	21,602	31,813	1,870	69,676	1,238,313	13,255	41,390	359,113
Gibson	78,646	49,204	10,029	22,368	1,391,067	13,255	56,751	255,750
Giles	83,759	24,494	614	22,811	1,238,269	13,255	37,522	210,452
Grainger	38,094	16,662	0	9,008	943,081	13,255	21,455	299,175
Greene	62,670	54,132	9,419	46,071	1,427,622	13,255	60,832	290,365
Grundy	7,419	13,714	0	3,519	978,840	13,255	21,343	122,657
Hamblen	51,191	49,037	0	50,216	1,062,714	13,255	43,393	258,136
Hamilton	391,161	286,208	3,616	455,922	2,898,705	13,255	242,884	1,131,338
Hancock	0	6,850	0	2,310	841,309	13,255	12,159	59,630
Hardeman	19,164	23,746	0	13,158	1,260,170	13,255	38,012	216,231
Hardin	22,656	22,161	3,120	19,116	1,199,855	13,255	34,738	301,588
Hawkins	61,404	43,518	3,023	20,826	1,261,958	13,255	48,530	491,973
Haywood	50,933	20,210	4,069	16,221	1,137,866	13,255	31,201	175,385
Henderson	43,859	21,276	7,861	19,670	1,141,939	13,255	31,929	214,010
Henry	83,209	28,503	13,528	32,658	1,226,822	13,255	39,178	505,263
Hickman	27,016	15,070	0	14,304	1,170,166	13,255	29,792	199,520
Houston	7,044	6,834	0	5,431	820,207	13,255	11,297	115,635
Humphreys	3,693	15,872	0	16,829	1,117,482	13,255	28,086	467,389
Jackson	13,216	9,348	0	5,923	924,968	13,255	16,859	95,910
Jefferson	41,543	31,117	0	33,436	1,031,761	13,255	32,675	372,598
Johnson	18,595	13,672	0	15,853	931,504	13,255	19,407	144,400
Knox	336,146	317,991	16,568	844,729	3,076,014	13,255	266,840	964,170
Lake	9,103	7,415	0	2,552	798,186	13,255	10,763	57,649
Lauderdale	37,967	24,424	1,306	6,695	1,134,999	13,255	33,312	169,903

TABLE 6
1987 COUNTY FUND DISTRIBUTIONS

County	Excise	Special Petroleum	Mixed Drink	Income	Gasoline And Motor Fuel	Beer	Alcoholic Beverage	T.V.A. Replacement
Lawrence	49,938	33,928	624	27,133	1,310,787	13,255	45,437	228,655
Lewis	11,180	9,648	0	6,245	899,417	13,255	15,985	93,416
Lincoln	34,613	26,342	2,079	27,772	1,222,109	13,255	37,846	203,640
Loudon	64,916	28,401	2,210	26,413	987,218	13,255	29,440	614,326
McMinn	59,335	41,655	0	33,443	1,215,027	13,255	45,649	427,379
McNairy	34,960	22,405	1,861	8,455	1,188,415	13,255	34,404	186,807
Macon	24,392	15,616	0	5,991	952,177	13,255	21,270	156,465
Madison	57,216	74,149	11,217	60,161	1,520,064	13,255	75,142	302,664
Marion	25,733	24,286	0	13,699	1,155,093	13,255	34,051	388,991
Marshall	41,277	19,593	0	21,631	1,031,022	13,255	26,557	144,574
Maury	118,744	50,823	0	51,345	1,406,718	13,255	58,239	362,329
Meigs	11,851	7,391	0	7,569	816,607	13,255	11,446	407,321
Monroe	61,830	28,547	4,074	21,661	1,294,444	13,255	41,934	689,430
Montgomery	48,491	82,898	4,706	52,379	1,562,038	13,255	81,461	315,912
Moore	9,563	4,486	0	7,998	749,108	13,255	40,928	58,105
Morgan	5,788	16,516	2,529	4,599	1,128,204	13,255	28,859	167,849
Obion	28,199	32,606	955	22,006	1,245,672	13,255	42,107	206,419
Overton	31,828	17,481	1,573	15,650	1,063,560	13,255	26,757	144,361
Perry	6,146	6,078	0	4,478	967,316	13,255	16,843	188,928
Pickett	8,059	4,335	0	1,379	772,738	13,255	8,058	48,412
Polk	31,688	13,530	0	10,186	1,032,665	13,255	23,421	323,171
Putnam	147,758	47,436	1,728	34,595	1,233,259	13,255	49,439	203,086
Rhea	19,227	24,106	2,041	14,824	1,013,452	13,255	28,231	522,976
Roane	34,227	48,167	8,049	40,000	1,198,214	13,255	48,409	695,050
Robertson	2,382	36,824	0	28,636	1,215,311	13,255	43,108	198,565
Rutherford	82,761	95,437	10,679	93,832	1,696,840	13,255	93,533	357,947
Scott	30,396	19,156	0	3,356	1,149,083	13,255	31,098	171,253
Sequatchie	21,849	8,559	0	5,990	883,610	13,255	14,771	92,872
Sevier	87,593	41,187	0	90,952	1,331,503	13,255	50,114	264,466
Shelby	896,850	772,974	1,357,224	727,844	6,228,333	13,255	634,594	2,093,050
Smith	40,399	14,855	0	10,338	960,961	13,255	21,223	238,518
Stewart	25,434	8,619	1,893	6,321	1,026,637	13,255	20,583	783,301
Sullivan	107,718	143,201	67,282	149,916	1,864,912	13,255	125,557	540,782
Sumner	82,302	85,333	0	65,225	1,574,331	13,255	83,244	373,150
Tipton	41,783	32,755	2,040	12,114	1,176,409	13,255	39,386	184,191
Trousdale	13,438	6,104	0	4,746	751,594	13,255	8,173	143,360
Unicoi	8,898	16,275	2,740	8,523	870,320	13,255	18,310	81,624
Union	6,975	12,149	0	6,059	862,904	13,255	15,830	335,328
Van Buren	4,115	4,703	0	1,004	844,651	13,255	11,159	89,467
Warren	62,231	32,479	20,763	26,931	1,160,127	13,255	38,583	224,601
Washington	77,595	88,282	0	67,404	1,440,833	13,255	79,406	302,980
Wayne	23,144	13,872	2,604	6,128	1,255,734	13,255	32,617	213,169
Weakley	49,539	32,721	2,608	16,165	1,260,901	13,255	42,783	215,944
White	26,327	19,463	0	12,564	1,033,791	13,255	26,601	147,148
Williamson	162,570	57,799	2,204	174,785	1,437,101	13,255	63,152	292,474
Wilson	74,747	55,765	5,616	64,749	1,404,989	13,255	60,780	301,013
TOTAL	6,533,119	4,579,000	3,544,753	5,439,859	119,699,725	1,259,271	4,886,094	28,762,569

Total may not add due to rounding.

TABLE 7
1988 COUNTY FUND DISTRIBUTIONS

County	Excise	Special Petroleum	Mixed Drink	Income	Gasoline And Motor Fuel	Beer	Alcoholic Beverage	T.V.A. Replacement
Anderson	102,531	66,762	0	40,954	1,339,173	13,423	62,006	428,897
Bedford	44,813	27,674	6,355	38,177	1,186,342	13,423	35,633	209,986
Benton	26,597	14,772	0	6,246	1,033,337	13,423	22,919	543,682
Bledsoe	12,697	9,396	0	5,753	1,006,234	13,423	19,054	139,514
Blount	82,854	77,095	9,010	179,660	1,586,040	13,423	77,049	400,435
Bradley	82,740	66,961	11,238	58,154	1,339,766	13,423	62,134	454,339
Campbell	90,351	34,620	5,284	18,775	1,209,890	13,423	40,178	403,806
Cannon	2,257	10,145	0	8,432	912,780	13,423	15,792	111,337
Carroll	32,943	28,040	0	5,393	1,273,194	13,423	39,219	232,844
Carter	28,947	49,769	3,375	20,370	1,235,046	13,423	49,068	261,557
Cheatham	21,414	25,155	0	13,251	1,038,392	13,423	28,627	144,864
Chester	34,258	12,617	0	3,864	939,690	13,423	18,134	109,893
Claiborne	61,522	24,382	1,742	13,903	1,136,168	13,423	31,954	279,707
Clay	4,213	7,609	0	5,371	867,671	13,423	12,705	80,642
Cocke	33,975	28,542	144	13,540	1,149,213	13,423	34,635	263,716
Coffee	33,858	37,979	0	28,665	1,219,787	13,423	51,733	265,690
Crockett	6,418	14,811	2,484	6,911	942,536	13,423	19,390	109,099
Cumberland	35,764	28,427	24,326	64,928	1,336,499	13,423	41,895	256,705
Davidson	1,410,541	473,665	1,907,092	1,047,037	4,191,199	13,423	385,845	1,353,117
Decatur	11,866	10,763	3,023	13,509	965,780	13,423	18,186	214,594
DeKalb	44,377	13,471	1,873	9,341	940,227	13,423	18,601	112,615
Dickson	45,848	29,776	2,292	19,400	1,202,638	13,423	37,367	209,108
Dyer	36,535	34,362	0	16,018	1,265,914	13,423	42,234	226,488
Fayette	39,211	25,085	2,521	11,495	1,333,378	13,423	40,029	254,089
Fentress	20,968	14,697	0	6,528	1,111,320	13,423	25,928	172,053
Franklin	23,817	31,705	871	64,555	1,265,898	13,423	40,847	392,301
Gibson	63,531	49,038	5,614	24,796	1,421,906	13,423	55,990	284,995
Giles	99,504	24,411	544	27,153	1,265,934	13,423	37,041	234,073
Grainger	38,520	16,606	0	8,468	964,173	13,423	21,172	324,375
Greene	62,210	53,950	9,433	76,850	1,459,231	13,423	60,013	322,064
Grundy	17,623	13,667	0	2,328	1,000,772	13,423	21,070	136,348
Hamblen	49,658	48,872	0	53,425	1,086,147	13,423	42,780	282,717
Hamilton	329,213	285,243	2,486	502,273	2,960,939	13,423	239,421	1,246,780
Hancock	0	6,827	0	3,282	860,213	13,423	12,006	77,686
Hardeman	20,826	23,666	0	10,555	1,288,337	13,423	37,528	241,227
Hardin	22,740	22,087	2,772	14,113	1,226,679	13,423	34,294	331,387
Hawkins	72,184	43,371	2,968	13,386	1,289,946	13,423	47,875	517,724
Haywood	43,175	20,142	4,053	17,301	1,163,314	13,423	30,802	195,601
Henderson	48,851	21,204	11,394	12,960	1,166,977	13,423	31,519	238,322
Henry	76,279	28,407	17,907	29,840	1,254,185	13,423	38,668	555,046
Hickman	32,086	15,020	0	10,823	1,194,109	13,423	29,422	220,674
Houston	10,171	6,811	0	7,054	838,636	13,423	11,154	127,026
Humphreys	16,711	15,819	0	11,178	1,142,517	13,423	27,733	507,997
Jackson	20,595	9,316	0	4,439	945,732	13,423	16,647	107,015
Jefferson	49,516	31,012	0	37,252	1,054,694	13,423	32,230	394,372
Johnson	25,618	13,626	0	11,236	952,368	13,423	19,156	157,600
Knox	363,640	316,920	6,186	840,271	3,141,898	13,423	263,026	1,058,798
Lake	14,746	7,390	0	3,381	813,899	13,423	10,624	64,297
Lauderdale	36,525	24,342	1,029	8,022	1,160,335	13,423	32,877	189,431

TABLE 7
1988 COUNTY FUND DISTRIBUTIONS

County	Excise	Special Petroleum	Mixed Drink	Income	Gasoline And Motor Fuel	Beer	Alcoholic Beverage	T.V.A. Replacement
Lawrence	65,858	33,814	64	18,181	1,339,984	13,423	44,843	254,588
Lewis	12,127	9,616	0	4,723	919,602	13,423	15,782	103,843
Lincoln	48,357	26,253	2,775	24,738	1,249,389	13,423	37,356	226,427
Loudon	88,568	28,305	2,410	25,645	1,009,176	13,423	29,037	654,329
McMinn	46,474	41,515	0	38,834	1,241,978	13,423	45,031	467,850
McNairy	27,427	22,330	1,743	4,710	1,214,979	13,423	33,963	208,359
Macon	27,176	15,564	0	3,919	973,486	13,423	20,993	157,313
Madison	65,596	73,899	15,497	49,693	1,553,539	13,423	74,110	336,840
Marion	51,474	24,204	0	11,781	1,180,884	13,423	33,609	417,937
Marshall	48,170	19,527	0	18,864	1,054,065	13,423	26,211	160,132
Maury	129,073	50,652	0	69,746	1,437,893	13,423	57,457	402,545
Meigs	12,343	7,366	0	2,837	834,948	13,423	11,300	448,393
Monroe	76,276	28,451	2,234	15,325	1,323,332	13,423	41,393	746,894
Montgomery	141,647	94,321	3,928	50,018	1,674,574	13,423	89,810	380,628
Moore	10,885	4,471	0	4,914	765,959	13,423	40,644	64,029
Morgan	0	16,460	3,127	5,052	1,153,474	13,423	28,496	186,857
Obion	28,951	32,497	3,117	21,324	1,273,415	13,423	41,553	230,111
Overton	19,047	17,422	1,436	7,104	1,087,361	13,423	26,414	161,024
Perry	12,069	6,058	0	2,710	989,072	13,423	16,641	206,901
Pickett	6,999	4,320	0	1,034	790,123	13,423	7,958	54,023
Polk	21,652	13,484	0	8,029	1,055,812	13,423	23,125	341,465
Putnam	68,750	47,276	754	24,796	1,260,557	13,423	48,764	226,100
Rhea	34,280	24,025	1,727	13,329	1,036,049	13,423	27,854	569,552
Roane	26,626	48,005	7,279	33,567	1,224,714	13,423	47,743	751,724
Robertson	23,084	36,700	0	23,781	1,242,322	13,423	42,532	221,175
Rutherford	78,347	95,115	11,827	77,029	1,693,321	13,423	92,239	424,520
Scott	25,998	19,092	0	6,334	1,174,795	13,423	30,703	191,044
Sequatchie	20,276	8,530	0	4,150	903,450	13,423	14,584	102,575
Sevier	95,598	41,059	0	117,320	1,361,087	13,423	49,449	293,130
Shelby	1,265,854	770,370	1,413,671	809,497	6,360,309	13,423	625,478	2,303,315
Smith	50,904	14,805	0	13,864	982,477	13,423	20,948	226,771
Stewart	20,875	8,590	2,320	5,241	1,048,936	13,423	20,332	853,652
Sullivan	46,174	142,719	60,872	167,474	1,905,403	13,423	123,780	593,076
Sumner	106,290	85,046	0	68,121	1,608,906	13,423	82,092	403,087
Tipton	50,243	32,644	3,077	10,511	1,202,587	13,423	38,862	205,173
Trousdale	15,313	6,084	0	4,808	769,352	13,423	8,066	131,874
Unicoi	15,499	16,220	1,146	7,136	889,774	13,423	18,063	90,914
Union	9,296	12,108	0	7,263	882,237	13,423	15,623	363,040
Van Buren	5,083	4,687	0	757	863,654	13,423	11,023	98,977
Warren	61,374	32,370	19,392	53,636	1,185,941	13,423	38,068	245,551
Washington	48,913	87,985	0	50,137	1,472,363	13,423	78,289	334,188
Wayne	23,623	13,825	1,938	2,972	1,283,911	13,423	32,219	237,862
Weakley	57,463	32,611	2,408	13,425	1,288,986	13,423	42,221	240,524
White	43,080	19,397	0	12,835	1,056,898	13,423	26,254	163,082
Williamson	132,963	57,604	1,858	170,663	1,468,884	13,423	62,297	323,375
Wilson	90,791	55,578	5,754	51,639	1,436,070	13,423	59,957	325,234
TOTAL	7,242,082	4,579,000	3,616,471	5,589,186	122,407,082	1,275,230	4,827,374	31,576,635

Total may not add due to rounding.

TABLE 8

1987 MUNICIPAL FUND DISTRIBUTIONS

Municipality	Income	Gasoline & Motor Fuel	Beer	T.V.A. Replacement	Sales & Use	Mixed Drink	Special Petroleum	Excise
Adams	1,192	13,368	282	2,250	20,178	0	1,651	0
Adamsville	19,547	32,373	682	5,562	48,865	0	3,997	1,972
Alamo	4,384	58,263	1,228	9,813	87,944	0	7,194	6,165
Alcoa	20,567	153,334	3,231	25,809	231,446	3,317	18,933	17,390
Alexandria	772	15,351	324	2,584	23,171	0	1,896	5,300
Algood	4,851	53,607	1,130	9,023	80,915	0	6,619	0
Allardt	1,009	14,571	307	2,453	21,994	0	1,799	0
Altamont	1,088	15,128	319	2,546	22,835	0	1,868	0
Ardmore	2,412	18,604	392	3,131	28,082	0	2,297	0
Arlington	9,955	39,615	835	6,668	59,795	0	4,891	0
Ashland City	10,890	45,092	1,094	8,734	78,326	877	6,407	5,940
Athens	55,916	270,751	5,706	86,869	408,679	4,231	33,432	37,574
Atoka	713	15,396	324	2,591	23,239	0	1,901	0
Atwood	760	25,466	537	4,286	38,440	0	3,145	0
Auburntown	1,438	4,545	96	765	6,861	0	561	0
Baileyton	1,089	7,419	156	1,249	11,199	0	916	0
Bartlett	35,805	463,833	9,775	78,071	700,122	6,688	57,273	6,412
Baxter	2,952	31,438	663	5,292	47,453	0	3,882	0
Beersheba Springs	743	14,326	302	2,411	21,624	0	1,769	0
Bell Buckle	5,332	12,544	264	2,111	18,934	0	1,549	0
Belle Meade	643,267	70,896	1,494	11,933	107,013	22,386	8,754	0
Bells	6,555	38,701	816	6,514	58,416	0	4,779	0
Benton	1,846	24,843	524	4,181	37,498	0	3,067	0
Berry Hill	2,164	24,798	523	4,174	37,431	19,469	3,062	0
Bethel Springs	1,039	19,451	410	3,274	29,360	0	2,402	0
Big Sandy	2,532	14,482	305	3,117	21,860	3,197	1,788	0
Blaine	777	27,160	572	4,571	40,996	0	3,354	0
Bluff City	2,582	24,976	526	4,711	37,700	0	3,084	0
Bolivar	11,827	150,994	3,182	25,415	227,915	1,829	18,644	0
Braden	119	6,528	138	1,099	9,854	0	806	0
Bradford	878	25,533	538	4,321	38,541	0	3,153	3,112
Brentwood	205,952	267,431	5,636	45,013	403,668	24,591	33,022	5,441
Brighton	1,711	21,746	458	3,660	32,823	0	2,685	771
Bristol	163,985	534,417	11,263	94,722	806,664	86,059	65,988	14,912
Brownsville	25,009	230,780	4,864	39,009	348,346	6,022	28,496	25,520
Bruceton	2,410	35,181	741	5,922	53,103	0	4,344	0
Bulls Gap	4,521	18,292	386	3,573	27,611	0	2,259	0
Burlison	311	7,603	181	1,448	12,981	0	1,062	0
Burns	2,068	22,615	477	3,806	34,135	0	2,792	0
Byrdstown	1,459	19,696	415	3,315	29,729	0	2,432	5,596
Calhoun	529	13,145	277	4,211	19,842	0	1,623	0
Camden	8,822	89,634	1,889	15,087	135,296	1,295	11,068	4,982
Carthage	6,610	59,533	1,255	27,801	89,861	0	7,351	21,858
Caryville	5,204	45,430	957	7,647	68,573	0	5,610	0
Cedar Hill	1,945	9,358	197	1,575	14,125	0	1,155	0
Celina	2,864	35,203	742	5,925	53,136	0	4,347	3,175
Centertown	22	5,270	141	1,125	10,089	0	825	0
Centerville	8,657	62,920	1,326	10,749	94,973	48	7,769	7,807
Chapel Hill	2,780	16,960	404	3,229	28,956	0	2,369	995
Charleston	1,338	16,844	355	4,481	25,425	0	2,080	0

TABLE 8
1987 MUNICIPAL FUND DISTRIBUTIONS

Municipality	Income	Gasoline & Motor Fuel	Beer	T.V.A. Replacement	Sales & Use	Mixed Drink	Special Petroleum	Excise
Charlotte	2,229	17,557	370	2,955	26,501	0	2,168	0
Chattanooga	1,191,846	3,781,605	79,696	747,863	5,708,060	784,693	466,942	316,199
Church Hill	4,777	92,107	1,941	17,989	139,029	1,318	11,373	0
Clarksburg	486	7,879	188	1,500	13,452	0	1,100	0
Clarksville	129,643	1,220,453	25,721	205,471	1,842,185	167,369	150,698	21,080
Cleveland	159,191	599,877	12,642	160,356	905,471	21,275	74,071	38,933
Clifton	5,511	17,223	363	2,899	25,996	0	2,127	0
Clinton	28,544	182,699	3,850	32,881	275,771	0	22,559	3,603
Coalmont	1,202	20,716	441	3,525	31,613	0	2,586	0
Collegedale	9,919	102,646	2,163	19,132	154,936	0	12,674	0
Collierville	44,672	211,218	4,451	35,552	318,818	650	26,081	5,847
Collinwood	654	23,706	500	3,990	35,783	0	2,927	0
Columbia	99,602	592,012	12,477	105,550	893,600	6,808	73,100	45,972
Cookeville	82,545	479,296	10,101	80,674	723,462	5,648	59,182	50,656
Copper Hill	4,496	9,313	196	1,568	14,058	0	1,150	2,395
Cornersville	984	16,086	339	2,708	24,281	0	1,986	2,168
Cottage Grove	923	3,810	80	641	5,751	0	470	1,762
Covington	19,021	138,072	2,910	23,240	208,409	0	17,049	10,582
Cowan	1,387	39,882	840	6,963	60,199	0	4,924	0
Crab Orchard	562	23,729	500	3,994	35,817	0	2,930	0
Cross Plains	2,248	19,428	409	3,270	29,326	0	2,399	0
Crossville	33,962	142,706	3,007	24,020	215,404	253	17,621	5,473
Cumberland City	1,030	5,437	130	14,202	9,282	0	759	2,798
Cumberland Gap	1,203	5,860	123	986	8,845	0	724	0
Dandridge	11,901	30,814	649	5,997	46,511	0	3,805	3,816
Dayton	11,541	127,800	2,693	59,478	192,905	0	15,780	1,387
Decatur	1,592	26,536	559	33,108	40,054	0	3,277	4,488
Decaturville	462	22,370	471	3,841	33,765	0	2,762	6,485
Decherd	7,289	49,752	1,049	8,395	75,097	0	6,143	15,449
Dickson	20,436	156,854	3,306	26,401	236,760	1,422	19,368	18,309
Dover	3,211	27,561	581	4,639	41,601	0	3,403	7,047
Dowelltown	121	7,598	160	1,279	11,468	0	938	0
Doyle	275	7,664	162	1,290	11,569	0	946	0
Dresden	4,472	55,545	1,171	9,274	83,841	11,497	6,859	2,531
Ducktown	4,643	12,989	274	2,186	19,607	0	1,604	5,371
Dunlap	5,519	82,014	1,728	13,827	123,794	0	10,127	9,530
Dyer	5,819	54,409	1,147	9,158	82,126	0	6,718	5,081
Dyersburg	63,719	353,278	6,445	59,463	533,247	22,319	43,622	30,940
Eagleville	2,135	10,739	226	1,808	16,210	0	1,326	6
East Ridge	46,369	473,146	9,971	88,189	714,180	15,342	58,423	5,038
Eastview	159	12,299	259	2,070	18,564	0	1,519	0
Elizabethton	30,975	277,614	5,851	48,016	419,038	7,327	34,279	29,637
Elkton	577	12,031	254	2,025	18,161	0	1,486	0
Englewood	1,092	40,996	864	14,322	61,880	0	5,062	0
Enville	485	6,394	135	1,076	9,652	0	790	0
Erin	3,254	35,961	758	6,053	54,280	0	4,440	1,914
Erwin	15,263	117,551	2,489	18,749	177,411	3,066	14,513	4,539
Estill Springs	4,891	29,499	622	7,363	44,527	0	3,643	0
Ethridge	538	12,210	257	2,055	18,430	0	1,508	0
Etowah	5,160	88,609	1,867	28,382	133,749	0	10,941	4,216

TABLE 8
1987 MUNICIPAL FUND DISTRIBUTIONS

Municipality	Income	Gasoline & Motor Fuel	Beer	T.V.A. Replacement	Sales & Use	Mixed Drink	Special Petroleum	Excise
Fairview	6,110	84,042	1,771	14,146	126,855	0	10,377	0
Farragut	34,646	141,703	2,986	23,851	213,891	3,193	17,497	0
Fayetteville	29,407	179,647	3,786	30,290	271,164	4,091	22,182	24,997
Finger	41	5,459	115	919	8,239	0	674	0
Forest Hills	173,862	100,618	2,121	16,936	151,876	0	12,424	0
Franklin	169,452	327,232	6,896	55,221	493,933	33,760	40,406	55,239
Friendship	2,015	17,512	369	2,953	26,434	0	2,162	1,583
Friendsville	3,804	20,231	426	3,405	30,537	0	2,498	0
Gadsden	958	15,218	321	2,561	22,970	0	1,879	0
Gainesboro	3,011	25,065	528	4,219	37,834	0	3,095	4,704
Gallatin	62,559	383,022	8,072	70,345	578,144	5,336	47,295	19,068
Gallaway	46	17,913	378	3,015	27,039	0	2,212	0
Garland	148	6,706	141	1,129	10,123	0	828	0
Gates	465	16,242	342	2,734	24,517	0	2,006	466
Gatlinburg	47,500	209,129	1,680	13,414	885,968	182,400	9,841	7,462
Germantown	323,255	625,188	13,176	105,230	943,676	38,027	77,196	9,119
Gibson	260	10,204	215	1,718	15,403	0	1,260	0
Gilt Edge	125	8,056	192	1,534	13,755	0	1,125	0
Gleason	2,202	30,212	637	5,085	45,603	4,726	3,730	2,598
Goodlettsville	30,648	185,529	3,910	31,891	280,042	58,173	22,909	5,299
Gordensville	1,219	19,896	419	9,291	30,032	0	2,457	0
Grand Junction	4,262	9,736	205	1,639	14,697	0	1,202	0
Graysville	0	29,965	648	13,695	46,410	0	3,797	0
Greenback	1,361	14,928	315	6,046	22,533	0	1,843	0
Greenbrier	3,313	62,640	1,493	11,926	106,945	0	8,749	0
Greeneville	66,217	314,443	6,627	53,143	474,629	17,983	38,827	103,255
Greenfield	5,435	46,989	990	7,909	70,927	0	5,802	3,521
Gruetti-Laager	32	45,029	949	7,579	67,968	0	5,560	0
Halls	3,222	57,082	1,203	9,608	86,162	0	7,048	9,286
Harriman	18,123	189,918	4,002	59,930	286,667	2,891	23,451	26,410
Hartsville	10,383	59,578	1,256	48,001	89,928	0	7,356	4,153
Henderson	9,588	103,203	2,175	17,371	155,777	4,297	12,743	14,595
Hendersonville	111,281	655,801	13,821	119,544	989,884	13,562	80,976	2,104
Henning	1,804	14,215	300	2,393	21,456	0	1,755	333
Henry	2,221	6,573	139	1,106	9,921	0	812	0
Hickory Valley	146	5,615	118	945	8,475	0	693	0
Hohenwald	6,847	89,300	1,882	15,284	134,792	0	11,026	6,589
Hollow Rock	1,435	22,949	484	3,863	34,640	0	2,834	0
Hornbeak	1,773	9,855	212	1,695	15,201	0	1,243	0
Hornsby	531	8,934	188	1,504	13,486	0	1,103	0
Humboldt	27,014	227,460	4,794	38,289	343,335	7,655	28,086	29,741
Huntingdon	15,042	100,551	2,119	16,925	151,775	1,151	12,416	7,926
Huntland	1,713	19,363	462	3,686	33,059	0	2,704	108
Huntsville	471	16,131	340	2,715	24,349	0	1,992	0
Iron City	21	11,697	247	1,969	17,656	0	1,444	0
Jacksboro	2,285	38,523	812	6,484	58,147	0	4,757	0
Jackson	223,686	1,097,487	23,129	186,287	1,656,578	49,603	135,514	84,128
Jamestown	1,652	52,671	1,110	8,865	79,503	0	6,504	17,296
Jasper	4,659	59,489	1,254	10,013	89,794	0	7,346	3,273
Jefferson City	15,702	128,669	2,712	22,090	194,217	1,626	15,888	15,366

TABLE 8
1987 MUNICIPAL FUND DISTRIBUTIONS

Municipality	Income	Gasoline & Motor Fuel	Beer	T.V.A. Replacement	Sales & Use	Mixed Drink	Special Petroleum	Excise
Jellico	1,746	61,003	1,314	10,493	94,099	1,434	7,698	780
Johnson City	233,012	977,084	20,592	167,473	1,474,838	274,883	120,648	62,594
Jonesboro	10,641	63,031	1,328	10,609	95,141	3,047	7,783	11,174
Kenton	3,324	34,557	728	5,817	52,161	0	4,267	3,198
Kimball	451	27,182	573	4,575	41,029	0	3,356	0
Kingsport	228,617	713,574	15,038	122,458	1,077,088	79,111	88,110	13,985
Kingston	19,357	103,270	2,176	33,776	155,878	0	12,751	2,284
Kingston Springs	5,629	22,659	478	3,814	34,202	0	2,798	0
Knoxville	1,440,095	3,900,070	82,193	693,968	5,886,874	1,276,470	481,569	503,380
Lafayette	4,052	84,844	1,788	25,661	128,065	0	10,476	9,623
Lafollette	15,070	185,863	3,917	31,448	280,547	0	22,950	27,092
LaGrange	584	4,122	87	694	6,222	0	509	0
Lake City	1,800	52,025	1,096	9,257	78,528	0	6,424	2,402
Lakeland	3,019	19,317	407	3,251	29,158	0	2,385	0
Lakesite	2,727	14,505	306	2,703	21,894	0	1,791	0
Lakewood	2,526	51,802	1,092	8,719	78,191	0	6,396	0
LaVergne	12,112	148,566	3,131	25,006	224,249	0	18,344	0
Lawrenceburg	33,424	226,903	4,782	38,192	342,494	1,520	28,017	17,671
Lebanon	63,095	292,385	6,162	55,227	441,335	6,596	36,103	16,418
Lenoir City	24,852	121,272	2,556	50,642	183,052	0	14,974	17,369
Lewisburg	23,125	195,176	4,113	33,524	294,604	4,636	24,100	20,223
Lexington	14,676	132,212	2,786	22,452	199,564	0	16,325	27,901
Liberty	655	8,132	171	1,369	12,275	0	1,004	97
Linden	4,609	24,219	510	4,083	36,556	0	2,990	2,102
Livingston	12,266	78,070	1,645	13,141	117,842	0	9,640	26,722
Lobelville	4,430	22,124	466	3,724	33,395	0	2,732	844
Lookout Mountain	382,438	42,021	886	7,832	63,427	0	5,189	0
Loretto	3,712	35,916	757	6,045	54,213	0	4,435	448
Loudon	5,258	92,308	1,945	40,659	139,332	1,824	11,398	3,460
Luttrell	457	21,434	452	3,608	32,353	0	2,647	0
Lynchburg	5,559	14,883	314	2,578	22,465	0	1,838	3,660
Lynnville	1,714	8,533	180	1,492	12,881	0	1,054	0
Madisonville	9,591	63,314	1,364	26,580	97,663	0	7,989	9,723
Manchester	30,595	161,533	3,404	27,189	243,822	3,498	19,946	18,225
Martin	18,874	200,189	4,219	34,108	302,171	9,095	24,719	5,155
Maryville	154,684	396,747	8,361	66,780	598,861	0	48,989	83,078
Mason	1,626	10,494	221	1,766	15,840	0	1,296	213
Maury City	929	22,035	464	3,709	33,261	0	2,721	1,903
Maynardville	3,243	18,201	434	3,465	31,075	0	2,542	0
McEwen	4,590	30,123	635	5,223	45,469	0	3,720	85
McKenzie	14,240	121,629	2,563	20,472	183,590	9,397	15,018	3,236
McLemoresville	145	6,929	146	1,166	10,459	0	856	0
McMinnville	42,819	262,819	5,539	44,496	396,707	0	32,452	69,224
Medina	3,742	15,307	323	2,576	23,104	0	1,890	4,968
Medon	718	4,679	99	788	7,062	0	578	0
Memphis	3,964,239	14,397,006	303,414	2,620,298	21,731,240	1,244,266	1,777,701	660,695
Michie	967	13,101	276	2,205	19,775	0	1,618	0
Middleton	2,908	12,994	280	2,235	20,044	0	1,640	1,692
Milan	17,701	181,251	3,820	30,508	273,585	7,503	22,380	15,774
Milledgeville	28	8,734	184	1,470	13,183	0	1,078	0

TABLE 8
1987 MUNICIPAL FUND DISTRIBUTIONS

Municipality	Income	Gasoline & Motor Fuel	Beer	T.V.A. Replacement	Sales & Use	Mixed Drink	Special Petroleum	Excise
Millersville	835	44,784	944	8,087	67,598	0	5,530	0
Millington	20,000	450,866	9,502	75,889	680,549	14,501	55,672	1,991
Minor Hill	941	12,566	265	2,115	18,968	0	1,552	0
Mitchellville	1,055	4,657	98	855	7,029	0	575	0
Monteagle	5,001	25,088	529	4,223	37,868	0	3,098	0
Monterey	4,738	58,575	1,234	9,927	88,415	0	7,233	0
Morrison	747	13,079	276	2,201	19,741	0	1,615	0
Morristown	71,899	484,999	10,221	81,634	732,072	41,083	59,886	44,083
Moscow	1,682	11,118	234	1,871	16,782	0	1,373	1,468
Moshein	1,409	34,958	737	5,884	52,766	0	4,316	0
Mountain City	6,525	50,888	1,072	8,565	76,812	0	6,284	9,250
Mount Carmel	2,118	86,559	1,824	16,905	130,655	0	10,688	0
Mount Juliet	22,286	74,728	1,575	13,963	112,797	0	9,227	0
Mount Pleasant	8,125	75,196	1,585	13,024	113,503	0	9,285	0
Munford	3,817	55,278	1,165	9,304	83,438	0	6,826	2,474
Murfreesboro	183,649	839,102	17,684	142,168	1,266,563	114,481	103,610	61,026
Nashville	2,597,936	7,670,535	161,655	1,298,013	11,578,118	1,536,409	947,135	436,665
Newbern	5,423	62,251	1,312	10,478	93,964	0	7,687	5,468
New Hope	0	15,997	337	2,693	24,147	0	1,975	0
New Johnsonville	3,197	40,639	856	7,327	61,342	0	5,018	295
New Market	4,400	29,767	627	5,010	44,931	0	3,676	0
Newport	17,331	178,934	3,771	30,263	270,088	94	22,094	15,982
New Tazewell	4,206	37,364	787	6,289	56,399	0	4,614	0
Niota	1,627	17,624	371	7,089	26,602	3,112	2,176	1,710
Normandy	1,455	2,629	55	443	3,968	0	325	0
Norris	8,489	32,151	678	5,412	48,529	0	3,970	1,960
Oakdale	4,501	7,197	152	1,211	10,863	0	889	0
Oak Hill	159,668	102,690	2,164	17,285	155,004	0	12,680	0
Oakland	1,276	11,564	244	1,946	17,454	0	1,428	896
Oak Ridge	211,152	616,320	12,989	113,938	930,291	66,921	76,101	22,697
Obion	6,734	28,563	602	4,808	43,114	0	3,527	2,473
Oliver Springs	6,266	81,524	1,718	16,870	123,054	0	10,066	2,037
Oneida	9,409	94,513	1,992	15,908	142,661	0	11,670	9,520
Orlinda	1,930	8,352	199	1,590	14,259	0	1,167	0
Orme	2,270	3,565	85	679	6,087	0	498	0
Palmer	331	22,882	482	3,851	34,539	0	2,825	0
Paris	41,125	241,029	5,080	40,570	363,816	3,715	29,762	14,444
Parker's Crossroads	1,203	4,879	103	821	7,365	0	603	0
Parrottsville	847	2,629	55	443	3,968	0	325	0
Parsons	10,322	54,743	1,154	9,709	82,630	0	6,760	657
Pegram	2,158	24,085	508	4,054	36,355	0	2,974	0
Petersburg	1,032	15,685	331	3,021	23,676	0	1,937	2,611
Philadelphia	1,004	11,296	238	4,575	17,051	0	1,395	0
Pigeon Forge	5,715	205,697	1,338	10,684	822,072	0	7,838	0
Pikeville	4,944	46,455	979	7,819	70,120	0	5,736	2,842
Piperton	432	16,621	350	2,798	25,088	0	2,052	0
Pittman Center	1,430	9,275	248	1,980	17,757	0	1,453	0
Pleasant Hill	10,709	8,444	178	1,421	12,746	0	1,043	0
Portland	11,331	92,241	1,944	16,903	139,231	0	11,390	11,944
Powell's Crossroads	1,045	20,453	431	3,443	30,873	0	2,526	0

TABLE 8
1987 MUNICIPAL FUND DISTRIBUTIONS

Municipality	Income	Gasoline & Motor Fuel	Beer	T.V.A. Replacement	Sales & Use	Mixed Drink	Special Petroleum	Excise
Pulaski	22,611	160,307	3,378	26,983	241,972	3,814	19,794	26,128
Puryear	2,737	13,903	293	2,340	20,986	0	1,717	885
Ramer	1,239	9,558	201	1,609	14,428	0	1,180	0
Red Bank	22,886	292,519	6,165	54,522	441,537	0	36,119	0
Red Boiling Springs	645	26,135	551	7,904	39,449	0	3,227	0
Ridgely	3,970	43,046	907	7,245	64,974	0	5,315	272
Ridgeside	13,929	7,325	196	1,732	14,024	0	1,147	0
Ridgetop	1,753	27,293	575	4,594	41,198	0	3,370	0
Ripley	10,281	142,483	3,003	23,982	215,068	2,351	17,593	29,202
Rives	3,482	8,600	181	1,448	12,981	0	1,062	552
Rockford	4,132	12,633	266	2,126	19,069	0	1,560	0
Rockwood	9,263	128,669	2,712	38,571	194,217	438	15,888	6,855
Rogersville	38,616	97,321	2,051	19,007	146,899	0	12,017	26,210
Rossville	2,390	8,444	178	1,421	12,746	0	1,043	0
Rutherford	2,020	31,148	656	5,243	47,016	0	3,846	51
Rutledge	1,833	23,573	497	3,968	35,581	0	2,911	0
Saltillo	388	9,670	204	1,628	14,596	0	1,194	0
Samburg	38	10,360	218	1,744	15,638	0	1,279	0
Sardis	156	6,706	141	1,129	10,123	0	828	845
Saulsbury	675	3,476	73	585	5,246	0	429	0
Savannah	16,227	155,784	3,283	26,425	235,145	0	19,236	11,599
Scotts Hill	2,116	15,864	334	2,670	23,945	0	1,959	1,460
Selmer	8,935	88,654	1,868	14,928	133,816	0	10,947	15,077
Sevierville	32,038	119,557	2,520	20,123	180,462	1,492	14,763	33,397
Sharon	3,661	25,266	532	4,292	38,137	0	3,120	8,373
Shelbyville	48,538	305,241	6,433	55,333	460,740	0	37,690	29,739
Signal Mountain	173,153	129,627	2,732	24,161	195,663	2,903	16,006	41,452
Silerton	31	2,228	47	375	3,363	0	275	0
Slayden	369	1,359	32	259	2,321	0	190	0
Smithville	7,488	85,534	1,803	14,397	129,108	0	10,562	11,246
Smyrna	21,597	253,506	5,343	42,670	382,649	0	31,302	1,863
Sneedville	4,546	27,940	589	4,703	42,173	0	3,450	0
Soddy-Daisy	11,649	189,495	3,994	35,319	286,029	0	23,398	9,173
Somerville	7,254	50,443	1,063	8,490	76,140	762	6,229	6,274
South Carthage	177	22,369	471	10,446	33,765	0	2,762	0
South Fulton	8,527	67,420	1,421	11,348	101,766	0	8,325	844
South Pittsburg	11,259	82,950	1,748	14,281	125,207	0	10,242	5,079
Sparta	16,133	111,825	2,357	19,202	168,792	0	13,808	23,040
Spencer	149	25,088	529	4,223	37,868	0	3,098	0
Spring City	9,534	49,730	1,048	23,522	75,064	0	6,140	5,237
Springfield	41,469	242,477	5,110	40,813	366,002	1,286	29,940	842
Spring Hill	10,630	24,375	514	4,103	36,792	0	3,010	0
Stanton	993	12,031	254	2,025	18,161	0	1,486	55
Stantonville	857	5,908	127	1,016	9,114	0	746	0
St. Joseph	1,005	19,985	421	3,364	30,167	0	2,468	37
Surgoinsville	2,200	34,735	732	5,784	52,430	0	4,289	0
Sweetwater	19,395	118,309	2,493	49,080	178,579	11,490	14,608	19,583
Tazewell	4,184	46,300	988	7,894	70,792	0	5,791	0
Tellico Plains	4,011	20,832	439	8,596	31,445	0	2,572	867

TABLE 8
1987 MUNICIPAL FUND DISTRIBUTIONS

Municipality	Income	Gasoline & Motor Fuel	Beer	T.V.A. Replacement	Sales & Use	Mixed Drink	Special Petroleum	Excise
Tennessee Ridge	1,457	29,521	622	4,969	44,561	0	3,645	0
Tiptonville	8,881	54,320	1,145	9,143	81,991	0	6,707	4,454
Toone	1,187	7,910	167	1,331	11,939	0	977	1,336
Townsend	1,810	8,845	186	1,489	13,351	0	1,092	0
Tracy City	3,397	34,223	721	5,760	51,657	0	4,226	1,006
Trenton	16,298	102,512	2,160	17,255	154,735	11,266	12,658	8,949
Trezevant	823	20,520	432	3,454	30,974	0	2,534	188
Triable	1,594	16,086	339	2,708	24,281	0	1,986	0
Troy	2,048	24,352	513	4,099	36,758	0	3,007	1,260
Tullahoma	81,301	352,030	7,419	59,927	531,364	15,187	43,468	17,326
Tusculum	1,221	48,839	1,029	8,220	73,718	0	6,030	0
Union City	44,633	237,553	5,006	39,984	358,570	13,182	29,332	13,983
Vanleer	998	7,899	188	1,504	13,486	0	1,103	1,612
Viola	185	3,320	70	559	5,011	0	410	0
Vonore	885	11,764	248	4,833	17,757	0	1,453	0
Walden	11,260	28,809	607	5,370	43,484	0	3,557	0
Wartburg	1,563	14,990	357	2,854	25,593	0	2,094	0
Wartrace	3,644	12,031	254	2,025	18,161	0	1,486	0
Wautaga	458	8,377	177	1,410	12,645	0	1,034	0
Watertown	3,460	28,964	610	5,412	43,720	0	3,576	167
Waverly	15,111	98,145	2,068	16,520	148,143	3,342	12,119	1,147
Waynesboro	5,716	46,989	990	7,909	70,927	0	5,802	17,840
Westmoreland	2,220	39,080	824	7,177	58,988	0	4,825	650
White Bluff	2,773	46,677	984	7,857	70,456	0	5,764	534
White House	2,781	49,574	1,045	8,717	74,828	0	6,121	283
White Pine	4,181	45,407	957	7,643	68,539	0	5,607	4,708
Whiteville	1,763	28,296	596	4,763	42,711	0	3,494	2,381
Whitwell	1,095	39,726	837	6,687	59,963	0	4,905	0
Williston	492	8,801	185	1,481	13,284	0	1,087	0
Winchester	21,333	138,027	2,909	26,266	208,342	1,626	17,043	12,599
Winfield	143	12,945	273	2,179	19,539	0	1,598	0
Woodbury	4,252	53,139	1,120	8,944	80,209	0	6,561	544
Woodland Mills	366	11,719	247	1,973	17,690	0	1,447	0
Yorkville	466	6,907	146	1,163	10,425	0	853	0
Total	15,985,217	59,982,691	1,258,267	11,014,081	91,683,208	6,430,205	7,378,007	4,003,598

Total may not add due to rounding.

TABLE 9
1988 MUNICIPAL FUND DISTRIBUTIONS

Municipality	Income	Gasoline & Motor Fuel	Beer	T.V.A. Replacement	Sales & Use	Mixed Drink	Special Petroleum	Excise
Adams	731	13,478	281	2,480	21,340	0	1,629	0
Adamsville	11,195	32,640	682	6,119	51,679	0	3,944	548
Alamo	4,393	58,743	1,227	10,815	93,008	0	7,098	398
Alcoa	19,952	154,595	3,229	28,447	244,774	11,429	18,679	10328
Alexandria	1,522	15,862	373	3,290	28,312	0	2,161	7886
Algood	1,048	54,048	1,129	9,945	85,575	0	6,531	0
Allardt	2,392	14,691	307	2,703	23,261	0	1,775	0
Altamont	635	15,253	319	2,807	24,150	0	1,843	0
Ardmore	2,955	18,757	392	3,452	29,699	0	2,266	1,262
Arlington	14,255	39,940	834	7,349	63,239	0	4,826	0
Ashland City	10,244	57,117	1,214	10,698	92,048	253	7,024	6,153
Athens	56,159	272,979	5,701	96,352	432,213	4,168	32,983	29,241
Atoka	331	15,522	324	2,856	24,577	0	1,875	0
Atwood	.381	25,676	536	4,725	40,653	0	3,102	0
Auburntown	1,077	4,065	96	843	7,256	0	554	0
Baileyton	1,099	7,114	167	1,476	12,697	0	969	0
Baneberry	0	4,875	102	897	7,718	0	589	0
Bartlett	30,590	467,650	9,766	86,053	740,438	6,923	56,505	3,126
Baxter	1,847	31,809	664	5,853	50,363	0	3,843	0
Beersheba Springs	558	14,444	302	2,658	22,870	0	1,745	0
Bell Buckle	2,719	12,347	264	2,327	20,024	0	1,528	0
Belle Meade	777,509	71,480	1,493	13,153	113,175	27,340	8,637	0
Bells	22,989	39,019	815	7,180	61,780	0	4,715	344
Benton	2,262	25,047	523	4,609	39,657	0	3,026	1,183
Berry Hill	763	25,002	522	4,601	39,586	15,831	3,021	0
Bethel Springs	607	19,611	410	3,609	31,050	0	2,370	0
Big Sandy	1,778	14,601	305	3,366	23,119	2,723	1,764	0
Blaine	965	27,383	572	5,039	43,356	0	3,309	0
Bluff City	11,227	25,182	526	5,126	39,871	0	3,043	0
Bolivar	10,932	152,237	3,179	28,013	241,039	3,397	18,394	0
Braden	184	5,839	137	1,211	10,421	0	795	0
Bradford	387	25,743	538	4,761	40,760	0	3,111	2,727
Brentwood	255,341	293,196	6,123	53,951	464,223	34,488	35,426	7,185
Brighton	1,801	21,925	458	4,034	34,714	0	2,649	811
Bristol	164,119	538,815	11,252	103,615	853,115	67,977	65,103	8,079
Brownsville	34,068	234,297	4,893	43,278	370,966	7,034	28,310	21,576
Bruceton	2,454	35,470	741	6,527	56,161	0	4,286	0
Bulls Gap	1,872	18,443	385	3,764	29,201	0	2,228	0
Burlison	467	6,933	181	1,596	13,729	0	1,048	0
Burns	3,466	22,801	476	4,196	36,101	0	2,755	0
Byrdstown	5,737	19,858	415	3,654	31,441	0	2,399	2,314
Calhoun	380	13,254	277	4,871	20,985	0	1,601	0
Camden	7,654	90,372	1,887	16,629	143,087	1,671	10,919	10,318
Carthage	9,557	60,023	1,254	24,380	95,036	0	7,252	28,671
Caryville	9,690	45,804	957	8,428	72,522	0	5,534	0
Cedar Hill	2,649	9,435	197	1,736	14,938	0	1,140	0
Celina	3,947	35,493	741	6,531	56,196	0	4,288	1,849
Centertown	8	5,389	141	1,240	10,670	0	814	0
Centerville	5,427	63,438	1,325	11,831	100,442	78	7,665	10,317
Chapel Hill	2,821	19,002	404	3,559	30,623	0	2,337	1,216
Charleston	1,492	16,983	355	4,964	26,889	0	2,052	0

TABLE 9
1988 MUNICIPAL FUND DISTRIBUTIONS

Municipality	Income	Gasoline & Motor Fuel	Beer	T.V.A. Replacement	Sales & Use	Mixed Drink	Special Petroleum	Excise
Charlotte	3,151	17,701	370	3,257	28,027	0	2,139	0
Chattanooga	1,263,191	3,807,914	79,524	820,010	6,029,141	827,395	460,099	293,885
Church Hill	3,148	92,865	1,939	18,952	147,035	1,223	11,221	0
Clarksburg	277	8,828	186	1,653	14,227	0	1,086	0
Clarksville	198,003	1,584,860	33,098	291,678	2,509,338	157,740	191,494	61,577
Cleveland	207,493	604,813	12,631	177,551	957,612	23,186	73,078	40,993
Clifton	5,716	17,364	363	3,195	27,493	0	2,098	0
Clinton	35,412	184,202	3,847	36,025	291,651	0	22,257	6,550
Coalmont	542	20,557	441	3,886	33,433	0	2,551	0
Collegedale	12,468	103,490	2,161	21,117	163,858	0	12,504	0
Collierville	38,368	260,220	5,434	47,883	412,011	1,921	31,442	9,014
Collinwood	666	23,901	499	4,398	37,844	0	2,888	0
Columbia	132,769	611,013	12,760	118,337	967,428	9,209	73,827	49,971
Cookeville	96,918	483,239	10,092	88,921	765,122	9,563	58,388	23,569
Copper Hill	2,436	9,390	196	1,728	14,867	0	1,135	3,704
Cornersville	752	16,217	339	2,984	25,680	0	1,960	2,225
Cottage Grove	1,079	2,628	55	484	4,161	0	318	2,139
Covington	30,929	139,208	2,907	25,616	220,410	0	16,820	13,556
Cowan	659	40,211	840	7,649	63,665	0	4,858	0
Crab Orchard	533	23,924	500	4,402	37,879	0	2,891	0
Cross Plains	2,414	19,588	409	3,604	31,015	0	2,367	0
Crossville	31,542	143,880	3,005	26,475	227,808	326	17,385	18,921
Cumberland City	1,015	4,958	129	14,307	9,817	0	749	3,051
Cumberland Gap	94,987	5,908	123	1,087	9,354	0	714	0
Dandridge	12,168	31,067	649	6,527	49,189	0	3,754	2,598
Dayton	9,477	128,852	2,691	65,829	204,014	0	15,569	1,526
Decatur	2,165	26,754	559	36,923	42,361	0	3,233	4,675
Decaturville	353	22,554	471	4,226	35,709	0	2,725	6,167
Decherd	6,459	50,161	1,048	9,251	79,422	0	6,061	17,744
Dickson	27,221	158,145	3,303	29,100	250,393	1,562	19,108	13,360
Dover	2,990	27,788	580	5,113	43,997	0	3,358	4,623
Dowelltown	704	7,660	160	1,410	12,128	0	926	0
Doyle	224	7,720	161	1,422	12,235	0	934	0
Dresden	7,582	56,586	1,182	10,412	89,594	11,990	6,837	2,804
Ducktown	4,996	13,096	274	2,410	20,736	0	1,582	0
Dunlap	7,575	82,689	1,727	15,239	130,923	0	9,991	8,661
Dyer	6,089	54,856	1,146	10,094	86,855	0	6,628	2,533
Dyersburg	120,218	356,185	7,438	65,542	563,954	26,259	43,037	16,723
Eagleville	16,542	10,827	226	1,992	17,143	0	1,308	1,090
East Ridge	45,194	477,039	9,962	87,338	755,305	16,222	57,639	3,878
Eastview	132	12,400	259	2,282	19,633	0	1,498	0
Elizabethton	32,893	279,898	5,845	52,793	443,167	3,895	33,819	25,763
Elkton	19,206	198	12,130	253	2,232	0	1,466	0
Englewood	759	41,333	863	15,758	65,444	0	4,994	0
Enville	370	6,447	135	1,186	10,208	0	779	0
Erin	2,352	36,256	757	1,186	57,405	0	779	0
Erwin	20,073	118,498	2,487	20,886	187,643	2,379	14,318	7,234
Estill Springs	5,284	29,742	621	7,870	47,091	0	3,594	0
Ethridge	170	12,310	257	2,265	19,491	0	1,487	0
Etowah	5,624	89,338	1,866	31,486	141,451	0	10,794	1,240

TABLE 9
1988 MUNICIPAL FUND DISTRIBUTIONS

Municipality	Income	Gasoline & Motor Fuel	Beer	T.V.A. Replacement	Sales & Use	Mixed Drink	Special Petroleum	Excise
Fairview	4,423	84,733	1,770	15,592	134,160	0	10,238	0
Farragut	49,006	186,808	3,901	34,375	295,777	4,875	22,572	0
Fayetteville	34,395	181,125	3,783	33,381	286,778	3,890	21,885	37,586
Finger	472	5,504	115	1,013	0	0	665	0
Forest Hills	167,854	101,446	2,119	18,667	160,622	0	12,257	0
Franklin	196,081	384,377	8,027	70,871	608,591	33,769	46,443	48,517
Friendship	1,473	17,656	369	3,254	27,956	0	2,133	984
Friendsville	5,306	20,397	426	3,753	32,295	0	2,464	0
Gadsden	346	15,343	320	2,823	24,292	0	1,854	0
Gainesboro	2,450	27,046	565	4,977	42,823	0	3,268	7,330
Gallatin	71,545	395,945	8,269	77,265	626,908	5,625	47,841	22,374
Galloway	0	18,061	377	3,323	28,596	0	2,182	0
Garland	0	5,998	141	1,244	10,706	0	817	0
Gates	746	16,376	342	3,013	25,928	0	1,979	1,925
Gatlinburg	46,572	212,699	1,678	14,786	970,062	202,745	9,709	7,249
Germantown	340,171	706,866	14,762	130,071	1,119,194	39,846	85,408	6,243
Gibson	145	10,288	215	1,893	16,290	0	1,243	0
Gilt Edge	44	7,347	192	1,691	14,547	0	1,110	0
Gleason	3,221	30,461	636	5,605	48,229	4,739	3,680	4,676
Goodlettsville	34,168	215,225	4,495	40,101	340,769	55,811	26,005	4,668
Gordensville	163	20,060	419	8,148	31,762	0	2,424	0
Grand Junction	3,819	9,817	205	1,806	15,543	0	1,186	0
Graysville	764	31,000	647	15,223	49,083	0	3,746	0
Greenback	1,531	15,051	314	6,713	23,830	0	1,818	0
Greenbrier	1,429	57,120	1,492	13,145	113,104	0	8,631	0
Greeneville	106,830	317,030	6,621	58,554	501,960	16,318	38,306	102,498
Greenfield	5,714	47,376	989	8,718	75,011	0	5,724	3,304
Gruetli-Laager	0	45,399	948	8,354	71,881	0	5,485	0
Guys	0	10,670	223	1,963	16,894	0	1,289	0
Halls	3,198	57,552	1,202	10,590	91,123	0	6,954	8,248
Harriman	31,788	191,481	3,999	66,124	303,175	2,820	23,136	16,832
Hartsville	12,689	60,068	1,254	33,533	95,107	0	7,258	4,068
Henderson	7,673	104,052	2,173	19,147	164,747	3,822	12,572	16,367
Hendersonville	126,472	661,197	13,808	128,538	1,046,885	24,422	79,890	4,039
Henning	1,512	14,332	299	2,637	22,692	0	1,732	344
Henry	980	6,627	138	1,219	10,492	0	801	0
Hickory Valley	0	5,661	118	1,042	8,963	0	684	0
Hohenwald	6,665	90,035	1,880	16,821	142,553	0	10,879	7,928
Hollow Rock	847	23,138	483	4,258	36,634	0	2,796	0
Hornbeak	923	10,154	212	1,868	16,076	0	1,227	0
Hornsby	323	9,008	188	1,658	14,262	0	1,088	0
Humboldt	32,254	229,332	4,789	42,203	363,106	5,982	27,709	55,312
Huntingdon	14,013	101,379	2,117	18,655	160,515	1,404	12,249	7,986
Huntland	1,664	21,695	461	4,063	34,963	0	2,668	229
Huntsville	273	16,264	340	2,993	25,751	0	1,965	0
Iron City	93	11,793	246	2,170	18,673	0	1,425	0
Jacksboro	1,247	38,840	811	7,147	61,496	0	4,693	0
Jackson	250,786	1,114,650	23,278	206,668	1,764,845	125,549	134,680	81,400
Jamestown	5,250	53,104	1,109	9,772	84,081	0	6,416	15,441
Jasper	8,370	59,978	1,253	11,037	94,964	0	7,247	7,276
Jefferson City	19,521	129,728	2,709	24,304	205,401	1,885	15,675	20,037

TABLE 9
1988 MUNICIPAL FUND DISTRIBUTIONS

Municipality	Income	Gasoline & Motor Fuel	Beer	T.V.A. Replacement	Sales & Use	Mixed Drink	Special Petroleum	Excise
Jellico	3,818	62,853	1,313	11,566	99,517	5,060	7,594	3,677
Johnson City	246,275	1,007,498	21,040	188,402	1,595,190	257,657	121,733	49,522
Jonesboro	11,186	63,550	1,327	11,694	100,620	2,560	7,679	5,894
Kenton	3,467	35,268	737	6,490	55,841	0	4,261	1,273
Kimball	29	27,406	572	5,043	43,392	0	3,311	0
Kingsport	206,819	719,445	15,025	134,149	1,139,111	102,384	86,928	11,959
Kingston	18,494	104,119	2,174	37,145	164,854	0	12,580	1,875
Kingston Springs	6,277	31,157	651	5,733	49,332	0	3,765	0
Knoxville	1,644,785	3,932,161	82,118	761,076	6,225,863	1,379,362	475,111	509,270
Lafayette	3,660	88,979	1,858	24,908	140,882	0	10,751	11,926
Lafollette	13,828	187,392	3,913	34,646	296,702	0	22,642	21,593
LaGrange	1,741	3,693	87	765	6,580	0	502	0
Lake City	4,314	53,419	1,116	10,329	84,579	0	6,454	6,658
Lakeland	3,302	23,048	481	4,241	36,492	0	2,785	0
Lakesite	3,015	14,624	305	2,984	23,154	0	1,767	0
Lakewood	2,967	46,332	1,091	9,611	82,694	0	6,311	0
LaVergne	5,670	149,788	3,128	27,563	237,162	0	18,098	0
Lawrenceburg	27,126	228,770	4,778	42,096	362,217	2,279	27,642	14,940
Lebanon	83,228	323,994	6,766	64,325	512,986	9,214	39,142	18,045
Lenoir City	12,279	122,270	2,553	56,062	193,592	0	14,773	27,348
Lewisburg	30,508	196,782	4,110	36,883	311,569	4,704	23,777	21,598
Lexington	15,201	133,300	2,784	24,727	211,056	0	16,106	28,727
Liberty	388	8,199	171	1,509	12,982	0	991	0
Linden	2,577	24,418	510	4,500	38,662	0	2,950	1,808
Livingston	7,158	78,713	1,644	14,484	124,628	0	9,511	15,994
Lobelville	4,254	22,306	466	4,105	35,318	0	2,695	2,538
Lookout Mountain	480,171	42,367	885	8,545	67,080	0	5,119	0
Loretta	4,772	36,212	756	6,663	57,334	0	4,375	1,526
Loudon	6,780	93,966	1,962	45,185	148,778	3,546	11,354	2,555
Luttrell	486	21,610	451	3,976	34,216	0	2,611	0
Lynchburg	6,811	15,006	313	2,835	23,759	0	1,813	4,166
Lynnville	1,860	8,604	180	1,639	13,622	0	1,040	0
Madisonville	10,082	65,235	1,362	29,533	103,287	0	7,882	12,084
Manchester	29,226	162,862	3,401	29,968	257,862	6,056	19,678	17,349
Martin	12,351	201,836	4,215	37,553	319,571	8,338	24,387	6,301
Maryville	149,264	400,011	8,354	73,606	633,345	0	48,332	85,246
Mason	648	10,580	221	1,947	16,752	0	1,278	324
Maury City	726	22,217	464	4,088	35,176	0	2,684	1,184
Maynardville	2,457	20,799	433	3,819	32,864	0	2,508	0
McEwen	5,280	30,371	634	5,742	48,087	506	3,670	1,210
McKenzie	14,174	122,629	2,561	22,565	194,161	7,533	14,817	2,201
McLemoresville	24	5,986	146	1,286	11,061	0	844	0
McMinnville	57,324	264,982	5,534	49,018	419,551	0	32,017	68,271
Medina	2,862	15,433	322	2,840	24,435	0	1,865	5,704
Medon	750	4,717	99	868	7,469	0	570	0
Memphis	4,172,623	14,515,468	303,138	2,668,028	22,982,609	1,303,678	1,753,860	972,822
Michie	776	13,209	276	2,431	20,914	0	1,596	0
Middleton	3,039	14,220	297	2,617	22,514	0	1,718	2,344
Milan	18,130	184,831	3,860	34,011	292,647	12,195	22,333	6,488
Milledgeville	0	8,806	184	1,620	13,942	0	1,064	0

TABLE 9
1988 MUNICIPAL FUND DISTRIBUTIONS

Municipality	Income	Gasoline & Motor Fuel	Beer	T.V.A. Replacement	Sales & Use	Mixed Drink	Special Petroleum	Excise
Millersville	464	45,556	951	8,794	72,130	0	5,504	0
Millington	17,043	454,576	9,493	83,647	719,738	10,144	54,925	2,987
Minor Hill	604	12,670	265	2,331	20,060	0	1,531	0
Mitchellville	420	4,695	98	917	7,434	0	567	0
Monteagle	7,168	25,294	528	4,654	40,049	0	3,056	0
Monterey	2,418	59,057	1,233	10,935	93,506	0	7,136	0
Morrison	497	13,186	275	2,426	20,878	0	1,593	0
Morristown	73,496	488,990	10,212	89,979	774,227	46,330	59,083	41,424
Moscow	2,158	11,209	234	2,063	17,748	0	1,354	375
Mosheim	1,766	35,246	736	6,486	55,805	0	4,259	0
Mountain City	6,667	51,307	1,071	9,441	81,236	0	6,199	10,515
Mount Carmel	1,535	95,358	1,991	19,299	150,983	0	11,522	0
Mount Juliet	24,330	75,343	1,573	14,902	119,292	0	9,104	0
Mount Pleasant	7,781	75,815	1,583	14,318	120,039	0	9,160	0
Munford	2,660	58,114	1,214	10,694	92,012	0	7,022	2,629
Murfreesboro	211,708	846,006	17,668	156,606	1,339,497	132,423	102,220	55,723
Nashville	2,734,283	7,733,650	161,508	1,430,000	12,244,832	1,558,342	934,434	480,962
Newbern	7,134	62,764	1,311	11,549	99,375	0	7,584	13,624
New Hope	359	18,847	394	3,468	29,841	0	2,277	0
New Johnsonville	1,885	40,974	856	8,026	64,875	0	4,951	438
New Market	3,159	30,012	627	5,522	47,518	0	3,626	0
Newport	16,102	180,406	3,768	33,342	285,640	1,447	21,798	26,009
New Tazewell	4,799	37,672	787	6,932	59,646	0	4,552	0
Niota	2,223	17,769	371	7,706	28,134	3,076	2,147	1,235
Normandy	900	2,651	55	488	4,197	0	320	0
Norris	5,609	32,415	677	5,965	51,323	0	3,917	2,622
Oakdale	5,763	7,256	152	1,335	11,488	0	877	0
Oak Hill	166,005	103,535	2,162	19,052	163,929	0	12,510	0
Oakland	1,141	11,614	243	2,137	18,388	0	1,403	96
Oak Ridge	208,186	621,391	12,977	125,354	983,860	67,022	75,081	19,753
Obion	6,375	28,798	601	5,299	45,597	0	3,480	1,885
Oliver Springs	2,829	71,514	1,717	18,642	130,140	0	9,931	2,539
Oneida	9,638	96,796	2,021	17,812	153,259	0	11,696	8,332
Orlinda	1,535	7,616	199	1,753	15,081	0	1,151	0
Oree	953	3,995	85	748	6,438	0	491	0
Palmer	71	23,070	482	4,245	36,528	0	2,788	0
Paris	41,166	243,372	5,083	44,783	385,335	3,146	29,406	14,633
Parker's Crossroads	12	4,920	103	905	7,789	0	594	0
Parrottsville	587	2,651	55	488	4,197	0	320	0
Parsons	13,461	55,193	1,153	10,650	87,389	0	6,669	2,110
Pegram	1,789	31,269	653	5,754	49,510	0	3,778	0
Petersburg	473	15,814	330	3,291	25,039	0	1,911	1,684
Philadelphia	1,858	11,389	238	5,080	18,033	0	1,376	0
Pigeon Forge	11,937	209,421	1,337	11,777	957,821	0	7,733	0
Pikeville	7,683	47,174	985	8,680	74,691	0	5,700	4,273
Piperton	339	16,758	350	3,084	26,533	0	2,025	0
Pittman Center	2,273	11,653	248	2,183	18,779	0	1,433	0
Pleasant Hill	12,552	8,514	178	1,567	13,480	0	1,029	0
Portland	9,477	93,000	1,942	18,146	147,248	0	11,237	14,033
Powell's Crossroads	875	20,622	431	3,795	32,651	0	2,492	0

TABLE 9
1988 MUNICIPAL FUND DISTRIBUTIONS

Municipality	Income	Gasoline & Motor Fuel	Beer	T.V.A. Replacement	Sales & Use	Mixed Drink	Special Petroleum	Excise
Pulaski	34,833	165,108	3,448	30,382	261,419	4,289	19,949	30,488
Puryear	1,433	14,017	293	2,579	22,194	0	1,694	574
Ramer	790	9,637	201	1,773	15,258	0	1,164	0
Red Bank	18,276	294,926	6,159	60,179	466,962	0	35,635	0
Red Boiling Springs	775	26,350	550	7,478	41,720	0	3,184	0
Rickman	0	19,813	414	3,646	31,370	0	2,394	0
Ridgely	3,737	43,400	906	7,986	68,716	0	5,244	382
Ridgeside	21,265	9,203	196	1,911	14,832	0	1,132	0
Ridgetop	628	27,518	575	5,064	43,570	0	3,325	0
Ripley	17,627	143,655	3,000	26,434	227,452	2,772	17,357	21,483
Rives	995	8,671	181	1,596	13,729	0	1,048	492
Rockford	5,035	12,737	266	2,344	20,167	0	1,539	0
Rockwood	6,056	129,726	2,709	42,768	205,401	448	15,675	8,627
Rogersville	24,398	98,122	2,049	20,025	155,358	0	11,856	34,169
Rossville	1,293	8,514	178	1,567	13,480	0	1,029	0
Rutherford	4,318	31,404	656	5,779	49,723	0	3,794	1,480
Rutledge	2,995	23,767	496	4,373	37,630	0	2,872	0
Saltillo	544	9,749	204	1,794	15,436	0	1,178	0
Samburg	260	10,446	218	1,922	16,539	0	1,262	0
Sardis	1,128	6,762	141	1,244	10,706	0	817	816
Saulsbury	1,274	3,504	73	645	5,548	0	423	0
Savannah	10,518	159,133	3,323	29,485	251,958	0	19,228	10,244
Scotts Hill	1,529	16,286	340	2,997	25,786	0	1,968	1,252
Selmer	7,737	89,383	1,867	16,453	141,522	0	10,800	11,151
Sevierville	37,308	120,653	2,520	22,201	191,031	4,253	14,578	33,435
Sharon	3,757	25,474	532	4,727	40,333	0	3,078	10,050
Shelbyville	41,062	307,753	6,427	60,585	487,271	0	37,185	34,124
Signal Mountain	173,089	130,694	2,729	26,668	206,930	3,627	15,791	21,092
Silerton	28	2,246	47	413	3,557	0	271	0
Slayden	1,398	1,239	32	285	2,454	0	187	0
Smithville	10,707	86,238	1,801	15,869	136,543	0	10,420	12,373
Smyrna	27,116	255,592	5,338	47,032	404,684	3,309	30,882	2,030
Sneedville	3,160	27,533	588	5,183	44,601	0	3,404	0
Soddy-Daisy	10,548	191,054	3,990	38,984	302,499	0	23,084	4,683
Somerville	9,968	50,858	1,062	9,358	80,524	581	6,145	8,581
South Carthage	234	22,554	471	9,161	35,709	0	2,725	0
South Fulton	6,387	67,975	1,420	12,508	107,626	0	8,213	430
South Pittsburg	19,110	83,632	1,747	15,709	132,417	1,578	10,105	8,999
Sparta	14,487	112,745	2,355	21,126	178,512	0	13,623	29,937
Spencer	215	25,294	528	4,654	40,049	0	3,056	0
Spring City	10,409	24,575	513	4,522	0	2,969	0	
Springfield	48,129	245,978	5,137	45,263	389,461	0	29,721	10,888
Spring Hill	10,409	24,575	513	4,522	38,911	0	2,969	0
Stanton	714	12,130	253	2,232	19,206	0	1,466	101
Stantonville	806	6,088	127	1,120	9,639	0	736	0
St. Joseph	325	20,150	421	3,708	31,904	0	2,435	436
Surgoinsville	2,213	35,021	731	7,147	55,449	0	4,231	0
Sweetwater	16,493	119,282	2,491	54,480	188,862	8,133	14,413	24,927
Tazewell	3,150	47,286	988	8,701	74,869	0	5,713	0
Tellico Plains	1,771	21,004	439	9,547	33,255	0	2,538	565

TABLE 9
1988 MUNICIPAL FUND DISTRIBUTIONS

Municipality	Income	Gasoline & Motor Fuel	Beer	T.V.A. Replacement	Sales & Use	Mixed Drink	Special Petroleum	Excise
Tennessee Ridge	874	29,764	622	5,477	47,127	0	3,596	0
Tiptonville	7,759	54,767	1,144	10,078	86,713	0	6,617	7,254
Toone	755	7,975	167	1,467	12,626	0	963	1,493
Townsend	1,191	8,918	186	1,641	14,120	0	1,077	0
Tracy City	3,299	34,504	721	6,349	54,631	0	4,169	2,309
Trenton	15,498	103,356	2,158	19,019	163,645	15,298	12,488	8,254
Trezevant	338	20,689	432	3,807	32,757	0	2,500	560
Trimble	667	16,219	339	2,984	25,680	0	1,960	2,547
Troy	1,652	24,553	513	4,518	38,875	0	2,967	2,430
Tullahoma	97,663	354,927	7,412	65,985	561,962	12,897	42,885	16,088
Tusculum	800	49,240	1,028	9,061	77,963	0	5,950	0
Union City	49,278	239,508	5,002	44,072	379,218	13,972	28,939	10,777
Vanleer	642	10,043	188	1,658	14,262	0	1,088	2,051
Viola	372	2,969	70	616	5,300	0	404	0
Vonore	1,740	11,861	248	5,370	18,779	0	1,433	0
Walden	7,293	29,046	607	5,927	45,988	0	3,509	0
Wartburg	1,404	18,009	383	3,373	29,023	0	2,215	0
Wartrace	1,550	12,130	253	2,232	19,206	0	1,466	0
Wautaga	346	8,446	176	1,554	13,373	0	1,020	0
Watertown	3,479	29,203	610	5,776	46,237	0	3,529	0
Waverly	16,093	98,953	2,067	18,208	156,674	3,239	11,956	5,337
Waynesboro	6,352	47,376	989	8,718	75,011	0	5,724	14,763
Westmoreland	790	39,401	823	7,700	62,385	0	4,761	984
White Bluff	1,938	47,061	983	8,660	74,513	0	5,686	1,685
White House	7,022	62,786	1,311	11,833	99,410	0	7,586	430
White Pine	2,756	45,826	957	8,432	72,557	0	5,537	3,032
Whiteville	3,301	28,529	596	5,250	45,170	0	3,447	2,052
Whitwell	523	40,053	836	7,370	63,416	0	4,839	0
Williston	703	8,873	185	1,633	14,049	0	1,072	0
Winchester	28,249	139,163	2,906	28,641	220,339	1,665	16,815	13,907
Winfield	474	13,051	273	2,402	20,665	0	1,577	0
Woodbury	4,325	53,575	1,119	9,859	84,828	0	6,473	839
Woodland Mills	0	11,816	247	2,174	18,708	0	1,428	0
Yorkville	551	6,964	145	1,281	11,026	0	841	0
Total	17,489,077	61,292,123	1,275,230	12,212,917	98,380,553	6,812,747	7,378,000	4,386,298

Total may not add due to rounding.